

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ Initial Assessment

☒ Annual Surveillance Assessment (2_1)

☐ Recertification Assessment (Choose an item.)

☐ Extension of Scope

Client Company Name / Parent Company: Golden Agri-Resources Ltd
Client Company / Parent Company Address: c/o SGG Corporate Services (Mauritius) Ltd, 33 Edith Cavell Street, Port Louis, 11324, Mauritius
Certification Unit: PT. Ivo Mas Tunggal – Ujung Tanjung Palm Oil Mill Location of Certification Unit: Jambai Makmur and Kampung Kandis Village, Kandis Sub District, Siak District, Riau Province, 28686, Indonesia
Date of Final Report: 24/09/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Golden Agri-Resources Ltd		
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	30/01/2005
Address	c/o SGG Corporate Services (Mauritius) Ltd, 33 Edith Cavell Street, Port Louis, 11324, Mauritius Sinar Mas Land Plaza, Tower II, 30 th Floor, Jl. M. H Thamrin No. 51 Kav 22, Jakarta, 10350, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT. Ivo Mas Tunggal – Ujung Tanjung Palm Oil Mill		
Location / Address	Jambai Makmur and Kampung Kandis Village, Kandis Sub District, Siak District, Riau Province, 28686, Indonesia		
Website	https://goldenagri.com.sg/		
Management Representative	Yahya Mustakim	E-mail	Yahya-mustakim@sinarmas-agri.com
Telephone	(+62-21) 50338899	Facsimile	(+62-21) 50389999

2. Certification Information			
Certificate Number	RSPO 811833	Certificate Start Date	13/09/2023
Date of First Certification	13/09/2013	Certificate Expiry Date	12/09/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 2_1) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 of the RSPO P&C 2018		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 MT/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a Remote Audit or On-site Audit	<input checked="" type="checkbox"/> On-site Audit (Option AI)	<input type="checkbox"/> On-site Audit (Option AII)	<input type="checkbox"/> Remote Audit (Option B)

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3. Other Certifications

Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
EU-ISCC-Cert-ID218-20240059	ISCC	Intertek	31 Jan 2025
MUTU-ISPO/012	ISPO	MAL	4 Dec 2028

4. Location(s) of Mill & Supply Bases

Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Ujung Tanjung POM	Jambai Makmur and Kampung Kandis Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0° 58' 11.89" N	101° 15' 53.67" E
Ujung Tanjung Estate	Jambai Makmur and Kampung Kandis Village, Kandis Sub District, Siak District, Riau Province, Indonesia	0° 58' 10.58" N	101° 17' 50.62" 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
Ujung Tanjung Estate	2,963.81	137.10	152.09	3,253.00	91.11
Total	2,963.81	137.10	152.09	3,253.00	91.11
Note:					

6. Plantings & Cycle

Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ujung Tanjung Estate	0.00	2,891.75	0.00	72.06	2,963.81	0.00
Total (ha)	0.00	2,891.75	0.00	72.06	2,963.81	0.00
Note: 72.06 Ha included in the HCV area (riparian) and is no longer productive						

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Sept 2023 – Aug 2024)	Actual (Aug 2023 - Jul 2024)		Forecast (Sept 2024 – Aug 2025)
		Previous License Period (Aug 2023)	Current License Period (Sept 2023 – Jul 2024)	
Ujung Tanjung Estate	35,000.00	2,507.01	19,863.92	74,095.25
Total	35,000.00	22,370,93		74,095.25
Note: FFB sent to other mills: Sam-sam Mill: 5,751.62 and Libo Mill: 17,288.79				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated Last Year (Sept 2023 – Aug 2024)	Actual (Aug 2023 - Jul 2024)		Forecast (Sept 2024 – Aug 2025)
		Previous License Period (Aug 2023)	Current License Period (Sept 2023 – Jul 2024)	
Libo Estate		503.06	113.61	
Kandistasari Estate		0.00	631.29	
Nenggala Estate		267.42	432.02	
Palapa Estate		2,212.17	3,899.42	
Samsam Estate		902.72	1,420.37	
Sei Rokan Estate		455.13	92.23	
Ramabakti Estate		0.00	464.77	
Total		11,394.21		
Note:				
1. Libo Estate, Nenggala Estate, and Sei Rokan Estate under PT Ivo Mas Tunggal – Libo Palm Oil Mill (Certificate No: RSPO 811834, valid until 29/10/2028).				
2. Kandista Estate, Palapa Estate, and Samsam Estate under PT Ivo Mas Tunggal – Sam Sam Palm Oil Mill (Certificate No: Intertek-RSPO-0178730, valid until 13/10/2028).				
3. Ramabakti Estate under PT Buana Wiralestari Mas – Nagasakti Mill (Certificate No: GGC-NSPOM-RSPO-FL2-2024, valid until 12/01/2027).				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated Last Year (Sept 2023 – Aug 2024)	Actual (Aug 2023 - Jul 2024)		Forecast (Sept 2024 – Aug 2025)
		Previous License Period (Aug 2023)	Current License Period (Sept 2023 – Jul 2024)	

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Kandista Estate Non Certified	0.00	1,389.76	4,096.63	0.00
Nenggala Estate Non Certified	0.00	4,379.48	11,924.56	0.00
Samsam Estate Non Certified	0.00	669.30	1,386.93	0.00
Sei Rokan Estate Non Certified	0.00	624.22	1,947.39	0.00
Ujung Tanjung Estate Non Certified	0.00	943.26	2,938.57	0.00
Swadaya Mas Bersama KKPA (KSBA)	0.00	1,503.44	3,878.55	0.00
Kandis Sejahtera KKPA (SKJA)	0.00	2,209.62	4,267.40	0.00
Kandis Plasma (KNDK)	0.00	0.00	756.69	0.00
Libo Plasma (LIBA)	0.00	0.00	482.55	0.00
CV Rado Business (CRBX)	0.00	0.00	0.00	0.00
CV Surya Intan (CSIX)	0.00	4,001.19	8,983.63	0.00
CV Wijaya (CWIX)	0.00	1,269.28	2,571.00	0.00
CV Joya Anugrah Jaya (JAJX)	0.00	22,493.91	62,294.61	0.00
Koperasi Air Kehidupan (KAKX)	0.00	14,914.69	38,930.52	0.00
PT Permata Agro Makmur Sejati (PAMX)	0.00	551.14	504.00	0.00
PT Saut Dorna Maduma (SAMX)	0.00	22.58	0.00	0.00
Sumber Rezeki (SBRX)	0.00	3,232.38	8,411.14	0.00
Tina Merry (TMYX)	0.00	571.42	1,572.08	0.00
PT Ula Tersia Prima Sejati (UPTX)	0.00	0.00	27,493.56	0.00
Wahyu Widodo (WWOX)	0.00	0.00	7,976.67	0.00
Total	0.00	249,192.15		0.00
Note:				

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	August 2023	1,866.53	19,617.51	21,484.04
2	September 2023	4,980.98	18,687.85	23,668.83
3	October 2023	3,410.91	20,636.49	24,047.40
4	November 2023	3,734.95	23,362.75	27,097.70
5	December 2023	5,233.84	22,160.86	27,394.70
6	January 2024	3,366.89	19,191.49	22,558.38
7	February 2024	2,991.58	17,525.51	20,517.09
8	March 2024	1,872.37	20,511.51	22,383.88
9	April 2024	2,709.76	22,401.99	25,111.75
10	May 2024	1,881.81	24,920.43	26,802.24
11	June 2024	1,525.41	20,372.01	21,897.42
12	July 2024	190.11	19,803.74	19,993.85
TOTAL		33,765.14	249,192.15	282,957.29
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)				
Estimated Last Year (Sept 2023 – Aug 2024)	Actual (Aug 2023 - Jul 2024)		Forecast (Sept 2024 – Aug 2025)	
	Previous License Period (Aug 2023)	Current License Period (Sept 2023 – Jul 2024)		
FFB	FFB		FFB	
35,000.00 mt	6,847.51 mt	26,917.63 mt	74,095.25 mt	
	TOTAL	33,765.14 mt		
CPO (OER: 20.00 %)	CPO (OER: 20.17 %)		CPO (OER: 20.00 %)	
7,000.00 mt	1,646.09 mt	5,163.07 mt	14,819.05 mt	
	TOTAL	6,809.16 mt		
PK (KER: 4.70 %)	PK (KER: 4.97 %)		PK (KER: 5.00 %)	
1,645.00 mt	391.30 mt	1,212.61 mt	3,704.76 mt	
	TOTAL	1,603.91 mt		
Note:				

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	August 2023	1,646.09	391.30
2	September 2023	868.20	206.22
3	October 2023	570.69	132.79
4	November 2023	609.07	148.87
5	December 2023	850.34	203.41
6	January 2024	548.82	124.50
7	February 2024	488.09	97.07
8	March 2024	283.82	68.91
9	April 2024	412.24	108.28
10	May 2024	274.83	64.46
11	June 2024	228.86	50.79
12	July 2024	28.10	7.30
TOTAL		6,809.16	1,603.91
Note:			

11. Summary of Actual Volume sold					
Current license period (Oct 2023 – July 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	5,163.07	0	0	0	5,163.07
PK (MT)	1,268.44	0	0	0	1,268.44
Credits	0	0	0	0	0
Previous license period (Ags 2023 – Sep 2023)					
CPO (MT)	1,441.28	0	0	0	1,441.28
PK (MT)	335.47	0	0	0	335.47
Credits	0	0	0	0	0
Note:					
Conventional is RSPO certified material but sold as non-RSPO.					

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11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT Ivo Mas Tunggal - Lubuk Gaung Refinery	RSPO_PO1000003168	6,604.35	0.00
2	PT Ivo Mas Tunggal - Libo Kernel Crushing Plant	RSPO_PO1000001059	0.00	1,603.91
TOTAL			6,604.35	1,603.91
Note:				

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	-	-	0.00	0.00
TOTAL			0.00	0.00
Note:				

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

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

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12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year (key in period)			Actual (key in period)			Forecast (key in period)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB									
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)
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 (key in period)							
Credits							
Physical							
Previous License period (key in period)							
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)
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.

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

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **19 – 23 August 2024**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on provide date.

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

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

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

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

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

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

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

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

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)
Ujung Tanjung Mill	X	X	X	X	X
Ujung Tanjung Estate	X	X	X	X	X

Tentative Date of Next Visit: August 18, 2025 - August 23, 2025

Total Number of Mandays: 12 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Sansan Suhendar	Team Leader	<p>Education: Hold a Bachelor Degree in Forest Product Technology from Forest faculty – Bogor Agricultural University (IPB)</p> <p>Work Experience: OHS staff at PT. Astra Agro Lestari (PT. Sumber Kharisma Persada and PT. Sari Aditya Loka 1), RSPO and ISPO Auditor at PT. SAI Global Indonesia, RSPO and ISPO Auditor at PT. Mutuagung Lestari, RSPO and ISPO Lead Auditor at PT. SGS Indonesia, RSPO & ISPO Lead Auditor at PT. TUV Rheinland Indonesia and RSPO & ISPO Lead Auditor at PT. BSI - current.</p> <p>Training attended: RSPO Lead Auditor Training, ISPO Lead Auditor Training (ISPO Commission), ISO 9001 Lead Auditor Training, ISO 45001 Lead Auditor Training, ISO 14001 Lead Auditor Training, HCV training, GHG training, HACCP training, General OHS Expert training and RSPO Lead Auditor Standard 2018 Refreshment Training (2023).</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: <input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>

Pratama Agung Sedayu	Team Member	<p>Education: Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p>Work Experience: 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification and independent verifier on BioCert, SDS under CAFÉ Practices program.</p> <p>Training attended: Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor endorsed Course and Endorsed RSPO P&C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) </p>
Edy Widodo	Team Member	<p>Education: Holds a Bachelor Degree majoring Agricultural Technology from University of Padjadjaran, Bandung.</p> <p>Work Experience: 8 years working experience in palm oil industry as Agronomist and Assistant Manager in various companies. 9 year working experience as RSPO/ISPO auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system) </p>

Accompanying Persons:

Name	Role
-	-

2.3 Assessment Plan

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

Date	Time	Subjects	SS	PS	EWD
Monday 19/08/2024	07.30 – 09.15	Flight: Jakarta – Pekanbaru (GA 172)	√	√	√
	10.00 – 12.00	Travel Pekanbaru - Site	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 15.00	Opening Meeting Presentation by PT. Ivo Mas Tunggal – Ujung Tanjung POM Presentation by BSI Indonesia	√	√	√
	15.00 – 17.00	Document Review Ujung Tanjung POM & Ujung Tanjung Estate: - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.	√	√	√
Tuesday 20/08/2024	08.00 – 12.00	Field visit to Ujung Tanjung Estate - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshop, housing, landfill, clinic, riparian zones, hazardous waste warehouse, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc.	√	√	√
	08.00 – 12.00	Stakeholder Consultation: Local government of Siak Regency (DLH, Disbun, Disnakertrans & BPN), Village head, Surrounding community, NGO	√	√	√
	12.00 – 14.00	Break			

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Wednesday 21/08/2024	14.00 – 16.30	Document Review Ujung Tanjung POM & Ujung Tanjung Estate: - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.	√	√	√
	16.30 – 17.00	Wash up meeting and Reporting	√	√	√
	08.00 – 12.00	Document Review Ujung Tanjung POM & Ujung Tanjung Estate: - Occupational Health and Safety, HCV, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.	√	√	√
	12.00 – 14.00	Break	√	√	√
	14.00 – 16.30	Field Visit to Ujung Tanjung POM: Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc.	√	√	
	14.00 – 16.30	Stakeholder consultation: • Committee Gender, • Labor Union, • Previous Landowner, • Contractor,			√
	16.30 – 17.00	Wash up meeting and Reporting			
Thursday 22/08/2023	08.00 – 12.00	Continuing the document review Continue stakeholder consultation if needed	√	√	√ √
	12.00 – 14.00	Break	√	√	√
	14.00 – 16.30	Continuing the document review Continue stakeholder consultation if needed	√	√	√ √
	16.30 – 17.00	Wash up meeting and Reporting	√	√	√
Friday 23/08/2024	08.00 – 11.00	Continuing the document review Continue stakeholder consultation if needed	√	√	√ √
	11.00 – 14.00	Break	√	√	√
	14.00 – 15.00	Auditor meeting	√	√	√
	15.00 – 17.00	Closing meeting	√	√	√

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Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Golden Agri Resources' RSPO Timebound Plan 2024-2027 dated 2 May 2024 include names of all subsidiary companies, all estates and all mills under Golden Agri Resources Ltd.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Yes. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024- 2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024- 2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes. There was deviation to the time-bound plan compared to 2022. Golden Agri Resources reported new time bound plan that is more than 5 or 3 years since membership date in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	Yes. There were changes to the time-bound plan compared to 2022. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS	Several companies under GAR were planted above November 2005, while the HCV	Complied

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<p>in accordance with RSPO P&C criterion 7.12.</p>	<p>assessment process was conducted in the period 2010 – 2013.</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. • PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel • PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 	
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	<ul style="list-style-type: none"> • PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Binawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Buana Adhitama – Kalimantan Tengah (Sa[iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases). Initial audit has been done in 18 – 23 September 2023 by PT Mutuagung Lestari (accredited CB). • PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021. • PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN. • The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT 	
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	<p>Mitranusa Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>Golden Agri Resources has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p>	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014. • PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014. • PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. • PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014. • PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. • PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company does not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. • PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014. • PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014. 	Complied

	<ul style="list-style-type: none"> PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company does not conduct NPP. This is become subject of sanction. 	
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> <p><i>Note:</i></p>	<p>Yes. In the RSPO Case Tracker and media electronic verification, audit team noted an active complaint related to land conflict and being progressed:</p> <ul style="list-style-type: none"> Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as of 3 May 2024: The complaint is formally closed. Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process, and the target is to complete the NPP by the end of the 2023 quarter. Based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is Vaicias Data, namely the handover of land in PT. BNM with the Head 	Complied

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	<p>of the Village and Koperasi Perkebunan Bataduh Raya.</p> <ul style="list-style-type: none"> Complaint RSPO/2021/11/HN, dated 11 July 2021, was lodged against PT SMART Tbk (West Kalimantan Region) regarding alleged procurement of Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of Kencana Group (not an RSPO member), which had been involved in a series of violations against workers and indigenous communities in the district. The latest status indicates that the RSPO Complaint Panel issued a decision on the complaint on 17 January 2022, deciding to halt all proceedings related to the complaint. The decision letter was shared with both parties, providing them with an opportunity to file an appeal until 11 April 2022. Update as of 12 April 2022: The appeal submission period has concluded. The complaint is now formally closed. Complaint RSPO/2020/04/IR dated 2 March 2020, against GAR (Central Kalimantan Region) by the Forest Peoples Programme & Elk Hills Research concerning allegations of land legality and bribery cases. From GAR's side, GIS-2 analysis for alert land clearance after November 2014, following discussions with the RSPO GIS manager on 21 May 2021, approved the sampling methodology. GAR's clarification report was submitted on 8 September 2021. However, regarding the legal review of anti-bribery policies and practices, the company rejected the ToR for the Legal Review on 26 March 2021. As of December 15, 2021, RSPO is awaiting the review results from the consultant. As of 31 May 2023, procurement process for the independent investigation is ongoing. The Expression of Interest along with the ToR has been published on the RSPO website. Update as of 28 Jun 2023: Selection process for the independent investigator ongoing. Complaint PreCAP/2014/03/IR was lodged on 13 October 2014, against PT Kartika Prima Cipta (West Kalimantan) by the Forest Peoples Programme (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the Free, Prior, and Informed Consent (FPIC) process and 6 other issues. 	
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	<p>With the consent of GAR and FPP, RSPO divided the conflict resolution verification process into 5 phases (Phase 1 for NPP, maximum land holding, and new land development; Phase 2 for legality; Phase 3 for smallholders; Phase 4 for FPIC; and Phase 5 for HCV). GAR has responded up to Phase 5 on 26 August 2021, addressing all stages. The latest status as of 15 December 2021, indicates that the RSPO Complaint Panel has reached a decision for Phase 2 and is awaiting discussions for Phase 3 and 4.</p> <p>Update as of 28 Jun 2023: The Secretariat is still in the midst of preparing the Briefing Notes for Phases 3, 4 & 5.</p> <ul style="list-style-type: none"> In the RSPO RaCP Tracker, Audit team noted 32 MUs with potential liability, 26 MU with LUCA submitted, 20 MU with LUCAs review completed, 31 MU with CN required, 18 MU with CN submitted, 11 MU with CN approved, 11 MU with CP submitted, 11 MU with CP endorsed, 26 MU with RP required, 1 MU with RP submitted, 1 MU with RP approved. 	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes.</p> <p>The company has established procedures for addressing employee complaints before they escalate into conflicts. The procedure is the Complaint and Conflict Handling SOP, designated as SOP/SMART/SUST/IV/003, issued on 1 July 2014, with revision 3 on 8 March 2022.</p> <p>Procedures regarding employee issues are outlined in an internal flowchart because employees fall under the category of internal stakeholders. The means of lodging complaints involve official letters submitted through labour unions or deposited into suggestion boxes strategically placed in accessible locations.</p>	Complied
Any Legal non-compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>In the RSPO Case Tracker, Audit team noted there was not active complaint related to legal non-compliance.</p> <p>The company adheres to the applicable regulations in accordance with RSPO requirement 2.1.3, ensuring there are no violations of relevant plantation regulations. The company has established mechanisms to evaluate compliance with regulations as outlined in SOP/SMART/UMUM/SADV/I/002. This Standard Operating Procedure (SOP) outlines the</p>	Complied

	procedures for meeting requirements, the necessary documentation, and flowcharts that provide a detailed process for evaluating compliance with legal regulations.	
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Yes, Golden Agri Resources Ltd carried out internal audit for the uncertified estates and mills against RSPO P&C Criterion.</p> <ul style="list-style-type: none"> Internal audit for PT Persada Graha Mandiri (Kapuas Hulu Estate and Sungai Beran Estate), supply bases of Pekawai Mill; carried out on 24-27 July 2023 Internal audit team issued NC related to 6.5.4, 7.3.1, 6.7.2, 6.7.3 and 7.2.10, management is preparing correction and corrective action Internal audit for PT SMART Tbk (Bukit Kapur Mill, Sungai Cantung Estate and Bukit Kapur Estate) carried out on 12 – 16 December 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate and Jalemo Estate) carried out on 21 – 25 November 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12, management is preparing correction and corrective action. Internal audit for PT Bina Sawit Abadi Pratama (Perdana Mill, Perdana Estate, Lenggana Estate, Semandau Estate and Muara Dua Estate) carried out on 13 – 17 June 2022. Internal audit team issued NC related to 2.1.1 and 7.12, management is preparing correction and corrective action. Internal audit for Ujung Tanjung Estate carried out on 3-7 June 2024. Internal audit team issued NC related to 2.1.1, where the land area of ±559.4 Ha is still in the process of legalization to HGU. Management is preparing correction and corrective action. Internal audit for Nenggala Estate Estate carried out on 3-7 June 2024. Internal audit team issued NC related to 2.1.1, where the land area of ±421.56 Ha is still in the process of legalization to HGU. Management is preparing correction and corrective action. Internal audit for Sei Rokan Estate carried out on 3-7 June 2024. Internal audit team issued NC related to 2.1.1, where the land area of 	Complied

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	<p>±102.7 Ha is still in the process of legalization to HGU. Management is preparing correction and corrective action.</p> <ul style="list-style-type: none"> Internal audit for Kandista Estate Estate carried out on 3-7 June 2024. Internal audit team issued NC related to 2.1.1, where the land area of ±181.18 Ha is still in the process of legalization to HGU. Management is preparing correction and corrective action. Internal audit for Samsam Estate Estate carried out on 3-7 June 2024. Internal audit team issued NC related to 2.1.1, where the land area of ±29.09 Ha is still in the process of legalization to HGU. Management is preparing correction and corrective action. <p>Audit checklist covers all RSPO P&C and RSPO Certification System requirement. Positive assurance statement stated in the internal audit reports reviewed.</p>	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Yes, there are critical non-compliance raised during internal audits to uncertified management units. Most of the NCR for those uncertified management units are related to legal entity.	Complied
Have there been any stakeholder (including NGO) consultation conducted?	<p>Audit team checked on internal audit reports and verified the stakeholder consultation carried out. In the RSPO Case Tracker, Audit team noted active complaint:</p> <ul style="list-style-type: none"> Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as of 3 May 2024: The complaint is formally closed. Complaint Ref.RSPO/2020/04/IR, dated filed 2 March 2020 addressed to Golden Agri Resources Ltd., by Forest People Program & Elk Hills Research. Current status per 26 July 2023: Pending CP's endorsement of an independent investigator from the list of candidates submitted. Has been done public consultation with NGO in the name of Orangutan Foundation International on 21 September 2023, related 	Complied

	<p>to issues on GAR unit on Kalimantan Tengah Province. Based on interview results, there's no negative issues related to conservation and environment.</p> <p>For other stakeholders, audit team sent email to national NGOs, until assessment ends, audit team did not received response.</p>	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	Koperasi Swadaya Mas Bersama (plasma) and Koperasi Sawit kandis Sejahtera (plasma) (uncertified supply base of Ujung Tanjung Mill) will be certified in 2025 (as mentioned in timebound plan).	Complied

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Approved Time Bound Plan

There was revision in the company time bound plan, has been sent to RSPO for review and approval on 3rd April 2024. The revised Time Bound Plan has been approved by RSPO Secretariat on 2 May 2024.

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

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

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7.1	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	GKMA	GUNUNG KOMBENG KKPA	2,214	2023	2026	Land Title in Progress (supply base of Muara Wahau Mill)
8	PT SINAR KENCANA INTI PERKASA	PAPUA	KSRM	KASUARI MILL		2023	2023	Certified
8.1	PT SINAR KENCANA INTI PERKASA	PAPUA	CNDE	CENDRAWASIH ESTATE	2,691	2023	2023	
8.2	PT SINAR KENCANA INTI PERKASA	PAPUA	NURE	NURI ESTATE	2,532	2023	2023	
8.3	PT SINAR KENCANA INTI PERKASA	PAPUA	RJWE	RAJAWALI ESTATE	3,675	2023	2023	
8.4	PT SUMBER INDAH PERKASA	PAPUA	MMBE	MAMBRUK ESTATE	3,473	2023	2025	RaCP in progress; Concept Note reviewing process in RSPO
9	PT BAHANA KARYA SEMESTA	JAMBI	SAJM	SUNGAI AIR JERNIH MILL		2023	2025	RaCP in progress
9.1	PT BAHANA KARYA SEMESTA	JAMBI	SAJE	SUNGAI AIR JERNIH ESTATE	2,963	2023	2025	
9.2	PT BAHANA KARYA SEMESTA	JAMBI	SMTE	SUNGAI MENTAWAK ESTATE	2,754	2023	2025	
9.3	PT PRIMATAMA KREASI MAS	JAMBI	SMKE	SUNGAI MERAK ESTATE	3,969	2023	2025	
9.4	PT PRIMATAMA KREASI MAS	JAMBI	SBKE	SUNGAI BADAK ESTATE	1,576	2023	-	Exclude from timebound plan due to emerged to Sungai Merak Estate
9.5	PT BAHANA KARYA SEMESTA (PLASMA)	JAMBI	SMTA	SUNGAI MENTAWAK KKPA	922	2023	2026	RaCP in progress
10	PT SMART TBK	KALIMANTAN SELATAN	BKPM	BUKIT KAPUR MILL		2023	2027	HGU in progress, HCV/HCS Study in progress
10.1	PT SMART TBK	KALIMANTAN SELATAN	SCNE	SUNGAI CANTUNG ESTATE	3,473	2023	2027	
10.2	PT SMART TBK	KALIMANTAN SELATAN	BKPE	BUKIT KAPUR ESTATE	2,950	2023	2027	
11	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDM	PERDANA MILL		2023	2027	HGU in progress
11.1	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	PRDE	PERDANA ESTATE	4,007	2023	2027	
11.2	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	LGGE	LENGGANA ESTATE	2,275	2023	2027	

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11.3	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	SMNE	SEMANDAU ESTATE	3,789	2023	2027	HGU in progress, RaCP in progress
11.4	PT BINASAWIT ABADI PRATAMA	KALIMANTAN TENGAH	MDUE	MUARA DUA ESTATE	4,116	2023	2027	
12	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYM	KUAYAN MILL		2023	2027	
12.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	BSTE	BUKIT SANTUHAI ESTATE	3,635	2023	2027	
12.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	TBSE	TAJUR BERAS ESTATE	3,667	2023	2027	
12.3	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	SRAE	SERANAU ESTATE	3,654	2023	2027	
12.4	PT AGROKARYA PRIMA LESTARI (PLASMA)	KALIMANTAN TENGAH	SSBA	SUNGAI SAMBON PLASMA	470	2023	2027	
12.5	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	SPRE	SAPIRI ESTATE	2,392	2023	2027	HGU in progress, RaCP in progress
12.6	PT BUANA ADHITHAMA (PLASMA)	KALIMANTAN TENGAH	SPRA	SAPIRI PLASMA	435	2023	2027	
12.7	PT BUANA ADHITHAMA	KALIMANTAN TENGAH	BDUE	BUKIT DUA ESTATE	1,805	2023	2027	
13	PT MITRAKARYA AGROINDO	KALIMANTAN TENGAH	TNGM	TANGAR MILL		2023	2027	
13.1	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SLNE	SULIN ESTATE	4,173	2023	2027	
13.2	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	NHYE	NAHIYANG ESTATE	3,723	2023	2027	
13.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	KTYE	KATAYANG ESTATE	3,443	2023	2027	
13.4	PT MITRAKARYA AGROINDO (PLASMA)	KALIMANTAN TENGAH	SLNA	SULIN PLASMA	1,677	2023	2027	HGU in progress, RaCP in progress
14	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SKOM	SAKO MILL		2023	2027	
14.1	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	MNTE	MENTAYA ESTATE	3,342	2023	2027	
14.2	PT AGROKARYA PRIMA LESTARI	KALIMANTAN TENGAH	KUYE	KUAYAN ESTATE	3,520	2023	2027	
14.3	PT MITRA KARYA AGROINDO	KALIMANTAN TENGAH	SNSE	SUNGAI NUSA ESTATE	3,219	2023	2027	
14.4	PT ADITUNGGAL MAHAJAYA	KALIMANTAN TENGAH	SAYE	SUNGAI AYAWAN ESTATE	3,733	2023	2027	
14.5	PT ADITUNGGAL MAHAJAYA (PLASMA)	KALIMANTAN TENGAH	SKOA	SAKO PLASMA	1,014	2023	2027	HGU in progress, RaCP in progress
15	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLMM	JALEMO MILL		2025	2026	
15.1	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	MNHE	MANUHING ESTATE	2,121	2025	2026	
15.2	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	KJUE	KAJUI ESTATE	3,571	2025	2026	

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15.3	PT AGROLESTARI SENTOSA	KALIMANTAN TENGAH	JLME	JALEMO ESTATE	3,351	2025	2026	
15.4	PT AGROLESTARI SENTOSA (PLASMA)	KALIMANTAN TENGAH	MNHA	MANUHING PLASMA	65	2025	2027	
16	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRM	KENARI MILL		2025	2026	
16.1	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	GHRE	GAHARU ESTATE	1,886	2025	2026	HGU in progress, RaCP in progress
16.2	PT BANGUN NUSA MANDIRI	KALIMANTAN BARAT	KNRE	KENARI ESTATE	3,132	2025	2026	
16.3	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	GHRA	GAHARU PLASMA	557	2025	2027	
16.4	PT BANGUN NUSA MANDIRI - (PLASMA)	KALIMANTAN BARAT	KNRA	KENARI PLASMA	52	2025	2027	Land title (SHM/HGU) in progress, RaCP in progress
17	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPKM	SUNGAI PERAK MILL		2024	2025	HCV/HCS Study in progress, RaCP in progress
17.1	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPKE	SUNGAI PERAK ESTATE	2,810	2024	2025	
17.2	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SBAE	SUNGAI BASUNG ESTATE	2,810	2024	2025	
17.3	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPIE	SUNGAI PIKAN ESTATE	2,351	2024	2025	
17.4	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPLE	SUNGAI PILOS ESTATE	3,361	2024	2025	
17.5	PT KRUING LESTARI JAYA	KALIMANTAN TIMUR	SPIA	SUNGAI PIKAN PLASMA	2,266	2024	2026	
17.6	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHA	SUNGAI TOHAN PLASMA	1,773	2024	2026	
18	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDM	SUNGAI KEDANG MILL		2024	2025	HCV/HCS Study in progress, RaCP in progress
18.1	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	SKDE	SUNGAI KEDANG ESTATE	3,338	2024	2025	
18.2	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	STHE	SUNGAI TOHAN ESTATE	3,597	2024	2025	
18.3	PT HARAPAN RIMBA RAYA	KALIMANTAN TIMUR	KPHE	KEDANG PAHU ESTATE	1,928	2024	2025	
18.4	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAE	SUNGAI PAHU ESTATE	2,803	2024	2025	
18.5	PT RIMBARAYA TAMAJAYA	KALIMANTAN TIMUR	SPAA	SUNGAI PAHU PLASMA	568	2024	2026	
SUPPLY BASE OF CERTIFIED MILLS								
1	PT CAHAYA NUSA GEMILANG	KALIMANTAN BARAT	KNNE	KENANGA ESTATE	2,618	2024	2026	RaCP in progress
2	PT KENCANA GRAHA PERMAI	KALIMANTAN BARAT	DLME	DELIMA ESTATE	1,857	2024	2024	RaCP in progress

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3	PT SATYA KISMA USAHA	JAMBI	BGDE	BATANG GADING ESTATE	1,917	2023	2025	HGU in progress, RaCP in progress
4	PT FORESTA LESTARI DWIKARYA (PLASMA)	BANGKA BELITUNG	TRSA	TANJUNG RUSA KKPA	497	2024	2026	RaCP in progress
5	PT DJUANDA SAWIT LESTARI (PLASMA)	SUMATERA SELATAN	PNDA	PENDAWA KKPA	1,796	2024	2026	RaCP in progress
6	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNCA	KENCANA KEMITRAAN	1,108	2024	2026	HGU Plasma in progress, RaCP in progress
7	PT CAHAYA NUSA GEMILANG (PLASMA)	KALIMANTAN BARAT	KNNA	KENANGA KEMITRAAN	439	2024	2026	HGU Plasma in progress, RaCP in progress
8	PT SATYA KISMA USAHA	KALIMANTAN TENGAH	MSAE	MEDANG SARI ESTATE	2,436	2025	2027	HGU & RaCP in progress
9	PT SATYA KISMA USAHA (PLASMA)	JAMBI	KILA	KILIS KKPA	939	2024	2026	HGU & RaCP in progress
10	PT PALMINDO BILITON BERJAYA	BANGKA BELITUNG	TSWE	TANJUNG SAWIT ESTATE	2,634	2024	2026	HCV/HCS Study in progress
11	PT PALMINDO BILITON BERJAYA (PLASMA)	BANGKA BELITUNG	TSWA	TANJUNG SAWIT PLASMA	676	2024	2026	HCV/HCS Study in progress
12	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	RRMA	RAMARAMA KKPA	760	2024	2026	Land title (SHM) in progress
13	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SKPA	SUNGAI KUPANG KKPA	3,859	2024	2025	Land title (SHM) in progress
14	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	JLYA	JAK LUAY KKPA	2,980	2024	2026	RaCP in progress
15	PT TAPIAN NADENGGAN (PLASMA)	KALIMANTAN TIMUR	BSRA	BUKIT SUBUR KKPA	712	2024	2026	RaCP in progress
16	PT MEGANUSA INTI SAWIT (PLASMA)	RIAU	KSJA	MANDIAN JAYA PLASMA	405	2022	2022	Certified in 2022
17	PT BUANA WIRALESTARI MAS (PLASMA)	RIAU	BRDA	BERKAT RIDHO KKPA	740	2023	2025	Land title (SHM) in progress
18	PT IVO MAS TUNGGAL (PLASMA)	RIAU	SKJA	KANDIS SEJAHTERA KKPA	418	2023	2025	Land title (SHM) in progress
19	PT IVO MAS TUNGGAL (PLASMA)	RIAU	KSBA	SWADAYA MAS BERSAMA KKPA	451	2023	2025	Land title (SHM) in progress
20	PT RAMAJAYA PRAMUKTI (PLASMA)	RIAU	PRSA	PRODUSEN RAMA SAWIT KKPA	175	2023	2025	Land title (SHM) in progress
21	PT AGROLESTARI SUBUR SEJAHTERA	BANGKA BELITUNG	BPAE	BUKIT PERMAI ESTATE	3,151	2024	2026	HCV/HCS Study in progress
22	PT AGROLESTARI HIJAU SENTOSA	BANGKA BELITUNG	BLSE	BUKIT LESTARI ESTATE	664	2024	2026	HCV/HCS Study in progress

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23	PT MITRA NUSA PERMATA	KALIMANTAN SELATAN	SMGE	SUNGAI MANUNGGUL ESTATE	1,175	2024	2027	HGU & RaCP in progress
24	PT KHARISMA RIAU SENTOSA PRIMA	RIAU	KHRE	KHARISMA ESTATE	345	2024	2026	HGU & RaCP in progress
25	PT KHARISMA RIAU SENTOSA PRIMA (PLASMA)	RIAU	KHRA	KHARISMA PLASMA	381	2024	2026	Land title (SHM) in progress
26	PT KRESNA DUTA AGROINDO (PLASMA)	JAMBI	TSRA	TIGA SERUMPUN KKPA	2,788	2024	2026	Land title (SHM) in progress
27	PT SATYA KISMA USAHA (PLASMA)	JAMBI	BGDA	BATANG GADING KKPA	1,494	2024	2025	Land title (SHM) in progress

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A. During this Assessment there were (0) Critical; (0) Minor nonconformities and (4) OFI Opportunity For Improvement raised.

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

Opportunity for Improvements	
OFI #	Description
OFI 1	PT. Ivo Mas Tunggal has maintained and monitor the HGU boundary poles in Ujung Tanjung Estate; however the company encourage to coordinates with the Land Office to verifies initial HGU boundary poles installed back in 1988 for ease of inventory/monitoring. (Indicator 2.1.3)
OFI 2	The training record for workers in PT. Ivo Mas Tunggal are available; company may consider to improve the consistency in updating training record for individual worker. (Indicator 3.7.2)
OFI 3	The company has met the needs of quoting loose fruits workers. An additional 15 quoting loose fruits workers with PKWT (non-permanent worker) status to be prepared for the need for quoting loose fruits in an area of 358.15 Ha that will be harvested in June 2024 and has not yet been quoted loose fruits. The company is encouraged to evaluate 15 quoting loose fruits workers with non-permanent worker status who are still working on quoting loose fruits and working in other jobs. (Indicator 6.2.7)
OFI 4	PT. Ivo Mas Tunggal – Ujung Tanjung Estate has perform management and monitoring. In the latest management and monitoring report, the disturbance from exotic species identified. Consistent control over the LCC – Mucuna bracteate growth in HCV buffer zone area is expected. (Indicator 7.12.7)

Positive Findings	
PF #	Description
PF 1	

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2023.01	Issued Date	31 August 2023
Due Date	30 November 2023	Closure Date	24 November 2023
Indicator & Category (Critical / Minor)	Certification System Clause 5.5.2 Time Bound Plan (Major)		
Statement of Nonconformity:	The Unit of Certification has not been able to show evidence that the Time Bound Plan for several uncertified units exceeding 30 June 2023 has been reported and has received approval from the RSPO.		
Requirement Reference:	Certification System Clause 5.5.2 Time Bound Plan		
Objective Evidence:	<ul style="list-style-type: none"> - RSPO Certification System Clause 5.5.2 (a) explains that all plantations and mills must be certified within five (5) years after obtaining RSPO membership. Every new acquisition must be followed by certification within three (3) years. Any exceptions outside this maximum period must be approved by the RSPO Secretariat. - The RSPO announcement on 11 January 2023 regarding the process flow for the time bound plan (TBP) Revision explained that: <ol style="list-style-type: none"> 1. Since the RSPO Certification System document was made effective from 1 July, 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means any grower member with management unit(s) that have not yet been certified will need to ensure that the uncertified management unit(s) are certified by 30 June, 2023. 2. Changes of the TBP due to deviation of the maximum period. The request for approval is send to RSPO via email by using the TBP Revision Template which can be downloaded from the RSPO website. - Partial certification of Golden Agri Resources for Un Certified units on January 30, 2023, it is known that there are units that underwent Partial Certification Audits, for example the PT Ivo Mas Tunggal unit (Samsam Estate, Ujung Tanjung Estate, Sei Rokan Estate, and Nenggala Estate) with results still in progress. HGU management process. - Based on the results of document verification and field visits, it is known that there are Non Certified areas in the Nenggala Estate and Sei Rokan Estate units, with details: <ol style="list-style-type: none"> 1. Sei Rokan Estate covering an area of 102.7 Ha 2. Nenggala Estate with an area of 419.9 hectares - Formerly, those area planned to be certified in 2023, however during this audit the unit of certification has shown the RSPO document TBP Non-Certified areas in the Certified Estate which was signed by the Head of Operations Sustainability on December 5, 2022. The results of the document verification found that the Non-Certified Areas were in Sei Rokan Estate, Nenggala Estate, Samsam Estate, and Ujung Tanjung estate is planned to be certified in 2024, however the TBP for this area has not received approval from the RSPO. - Certification system clause 5.4.4 states that the certification audit must review all recorded policies and procedures required for the operation to be certified or hold a certificate to be adequate and implemented properly to meet the intent and requirements in the applicable RSPO Certification Standards and those in the Document This Certification System. Any non-compliance with this Certification System Document will be considered as 'NC Major' 		

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

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

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement:</p> <p>The company has a permit to exploit water resources as stated in the Decree of the Minister of Public Works and Public Housing Number 578/KPTS/M/2017 concerning the Granting of Water Resources Cultivation Permits to the Limited Liability Company PT Ivomas Tunggal for Industrial Businesses on the Kandis River which is stipulated in Jakarta on 31 August 2017 and is valid for 5 years and is extended with the condition that it is no later than 3 (three) months before the permit period ends and the permit holder must submit an application for a permit extension.</p> <p>From the results of interviews with the company, that currently the extension of the permit to use water resources is in the process and shows evidence of supporting documents.</p> <p>The company has the opportunity to continue processing the extension of the water resources exploitation permit for PT Ivo Mas Tunggal Palm Oil Mill, which can run positively.</p> <p>Verification / Follow-up actions:</p> <p>The company has a water source exploitation permit based on the decision of the minister of public works and public housing with number: 82/KTPS/M/2024 on 18 January 2024 and valid for the next 5 years for exploitation of water sources from the Kandis River with a maximum water quota of 1,199,232 m3 / day.</p> <p>In addition, the company has also shown proof of payment of the last surface water retribution in May 2024 with proof of regional tax deposit letter for 2024 on June 27, 2024.</p>
OFI 1	<p>OFI Statement:</p> <p>The company has a social impact review report document for the 2021-2023 period which was carried out on 12 – 18 March 2023 together with the surrounding community and attended by relevant respondents such as representatives of the Libo Jaya Village community. From the results of this review, there is a management schedule for negative and positive social impacts as well as management actions that will be implemented for the 2023-2024 period, for example for negative impacts consisting of:</p> <ul style="list-style-type: none"> - The absorption of local labor is still less than optimal - There are complaints about waste flowing in the Kandis River which is adjacent to the Islamic boarding school <p>The Auditor Team verified issues from the internet related to the customary land of the Sakai tribe in the Company's area. Based on clarification from the company, it is known that there has been mediation on this issue between the company and the reporting party, namely the Sakai traditional community and also the Sakai Legal Aid Institute, with the last update in 2019 that the reporting party could not prove the legality of the customary land. From 2019 until now there is no further development of this issue. The Auditor Team has also conducted interviews with representatives of the Sakai indigenous community and obtained information that from 2019 until now this issue has no longer developed.</p> <p>From the results of interviews with representatives of surrounding villages it is known that until now there are still issues of customary land rights of the Sakai tribe which are in the Company's HGU area. Based on this explanation, the company has the opportunity to re-ensure the management and monitoring of social impacts related to the issue of customary land rights that are included in the company's HGU area.</p>

Verification / Follow-up actions:

The management and monitoring of social impact 2023-2024 has included the issue of customary land rights of the Sakai tribe.

The customary land conflict with the Sakai tribe has not yet reached an agreement, but PT IMT has approached and communicated well. PT IMP will even establish a partnership between oil palm farmers and the Koperasi Produsen Sakai Mandiri Kandis (whose members are the Sakai tribe) located in Kandis District.

PT Ivomas Tunggal has established cooperation with the Sakai Tribe community through the *Yayasan Adat Sakai* to collaborate in the formation of a partnership of oil palm farmers in the **Koperasi Produsen Sakai Mandiri Kandis** which was established in 2023 for an area of 248.64 Ha and has a PKKPR (*Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang* - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. Sakai Mandiri Kandis Producer Cooperative: has organizational legality, namely:

- Legal Entity Establishment Number: AHU-0001941.AH.01.29.YEAR 2023
- Legal Entity Establishment Date: 05/17/2023
- Date of Amendment to Articles of Association (Latest): 12 June 2024

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2023.01	Critical (Major)	Clause 5.5.2 Time Bound Plan (Major)	31 August 2023	24 November 2023

3.4 Stakeholders and previous land owner / user consultation

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

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Internal Stakeholder	Komite Gender: Hikmatul Fadillah Serikat Buruh/Pekerja LKS Bipartit – PUK-SP.PP-SPSI Ujung Tanjung: Suwanda – Ujung Tanjung Mill Hariandi – Ujung Tanjung Estate	Face to face interview
Government agency services	<ul style="list-style-type: none"> ▪ Dinas Lingkungan Hidup Kabupaten Siak: Ibu Ardayani ▪ Dinas Perkebunan di Kabupaten Siak: Pak Chandra ▪ Badan Pertanahan Nasional Kab. Siak: Ibu Lucy ▪ Dinas Ketenagakerjaan Kabupaten Siak: Bpk. Wan Sriaddun 	By phone
Community representative	Kepala Desa Belutu (Kab. Siak): Ibu Iga Oviliani (Sekretaris Desa) Kepala Desa Sam Sam (Kab. Siak): Bpk. Suparesono Kepala Desa Jambai Makmur (Kab. Siak): Bpk. Muhadi	By phone
NGO	Yayasan Adat Sakai – Kab. Siak: Bpk. Joni Saputra ▪	By phone
Contractor / FFB Supplier	Koperasi Sumber Makmur (Independent Smallholder): Bpk. Jafarudin	By phone
Others / Online Media etc.	<ol style="list-style-type: none"> Sunday, 1 October 2023: https://www.aktualdetik.com/berita/11871/nasib-warga-miskin-di-kandis-sering-jadi-korban-kekejaman-pt-ivomas-tunggal.html There was a collection of loose fruit by communities. Thursday, 24 August 2023 https://mediageser.com/2023/08/24/tanpa-hgu-pt-ivo-mas-tunggal-kandis-usir-pedagang-di-dua-desa/ 	Comments from Public Notification (Online Media)

	<p>Issues related to handling of kiosk/stall traders in the HGU area owned by PT IMT</p> <p>3. Thursday, 23 March 2017: https://www.infopublik.id/read/194452/pemprov-riau-coba-mediasi-konflik-suku-sakai.html https://www.riauonline.co.id/riau/read/2019/03/11/aksi-demo-sengketa-lahan-suku-sakai-mengapa-ada-spanduk-dukungan-jokowi-</p> <p>Complaints from the Sakai Tribe community regarding the Sakai Tribe's customary land from 2017-2019 have not been resolved</p> <p>4. Monday, 24 October 2022 https://www.riauin.com/read-32389-2022-10-24-dugaan-pelanggaran-pt-ivo-mas-tunggal-kadis-lhk-riau-segera-kita-tindaklanjuti.html</p> <p>Areas located in forest areas by the Riau Hijau Watch Foundation (YRHW)</p>	
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Stakeholders comment

1.	<p>Feedbacks:</p> <p>Dinas Lingkungan Hidup dan Kehutanan Kabupaten Siak: Ibu Ardayani</p> <ul style="list-style-type: none"> • Communication is well established • Mandatory reporting (RKL/RPL Environmental Management Report, LB3 Management, Land Application Liquid Waste Utilization Reports) have been submitted accordingly and on time • Until now there are no reports of stakeholders related to pollution and environmental destruction by PT Ivomas Tunggal. • There is no peat area area at PT Ivomas Tunggal - Ujung Tanjung <p>The area of PT Ivomas Tunggal is not in the forest area area and has released forest friends in 1990. So far there are no formally complaints from other parties related to the existence of PT IMT areas in the forest area.</p> <p>Audit Team verification and response:</p> <p>Is a positive response and does not require further responses</p> <p>Issue related to the areas within forest area: The Ministry of Environment and Forestry has issued Ministerial Decree No. SK.531/MENLHK/SETJEN/KUM.1.8/2021 regarding indications of areas within forest areas.</p> <p>PT Ivomas Tunggal has responded and sent an official letter to RSPO on behalf of Mrs. Irene Fischbach, explaining that:</p> <ul style="list-style-type: none"> - PT IMT has had HGU since 1994 for an area of 13,432 Ha. - PT IMP has had a <i>Izin Pelepasan Kawasan Hutan</i> - Forest Area Release permit based on Decree of the Ministry of Environment and Forestry no. 036/KPTS.II/90 for an area of 48,468 Ha.
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	<p>However, based on the verification results from the PT IMT Team, there are still overlapping areas that are included in the forest area for 32.13 Ha of land located in Sam Sam Estate and Kandista Estate (outside the scope of RSPO certification). Furthermore, PT IMT has submitted a request for the release of forest areas through the UUCK mechanism. PT IMT has submitted an application to the Riau Province DLHK to conduct a technical consideration review in 2022.</p> <p>Furthermore, the Riau Province DLHK issued a Letter on February 2, 2022 No. 525/DLHK-PPH/0146 addressed to the DPMPTSP of Riau Province regarding the Request for <i>Pertimbangan Teknis</i> - Technical Consideration for the Recommendation for Release of Forest Areas in the name of PT Ivomas Tunggal for 32.13 Ha of land located in Samsam Estate and Kndista Estate.</p> <p>Furthermore, DPMPTSP issued a letter on February 14, 2022 No. 503/DPMPTSP-PNP A.II/13 concerning the Governor's Considerations regarding the Application for Release of Forest Areas in the name of PT Ivomas Tunggal in Siak Regency to the Minister of Environment and Forestry of the Republic of Indonesia.</p>
2.	<p>Feedbacks: Dinas Ketenagakerjaan Kabupaten Siak: Bpk. Wan Sriaddun</p> <ul style="list-style-type: none"> There are no issues related to employment, in this 2024 period there were no reports of industrial relations cases Mandatory reports have been reported according to their time, for example: Mandatory Employment Reports every year. The latest report is for 2023 period has been submitted on February 2024. Every use/recruitment of PKWT (Specific Time Working Agreement) workers is always reported and registered. PKB used is PKB which is formulated together with BKS-PPS (Sumatran Plantation Company Cooperation Agency). The last PKB is that for the period 2022-2024 a request for registration to the Ministry of Manpower of the Director General of PHI on 23 March 2022. There are no reports of Vatality Work Accidents The front of the wage is in accordance with the determination of the 2024 wage by the Governor of Riau. There are no reports of acts of violence, Human Rights Violations, Child Workers, discrimination and forced labor. <p>In July 2024 received a letter of submission of PHI Mediation (Industrial Relations Dispute) on behalf of FSPPP-SPSI (PC.FSPPP-SPSI) for mediation for complaints of bonus distribution for the 2023 period of PT IMT.</p> <p>Audit Team verification and response: Is a positive response and does not require further responses A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No. 001/PC/FSPPP-SPSI/IAK/VII/24 dated July 24, 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period. This complaint was described the results of interviews with SPSI representative (see number 5 below).</p>
3.	<p>Feedbacks: Dinas Perkebunan Kabupaten Siak Bpk. Chandra</p> <ul style="list-style-type: none"> Communication has been well established until now There are no complaints from local community related to plantation activities at PT IMT Although the Plantation Business License / SPUP (Plantation Business Registration Letter) PT IMT is in 2000, so that it does not have an obligation to 20% of the development of oil palm plantations with

- the surrounding community. PT IMT has become a collaboration between oil palm partnerships with 2 cooperatives in Libo Estate and Ujung Tanjung Estate with an area of approximately 1,000 ha.
- PT IMT Tealh mitigate social issues related to the Sakai Tribe Ulayat Land by planning the development of partnerships with cooperatives for oil palm plantations of approximately 250 ha.

Audit Team verification and response:

Is a positive response and does not require further responses

Related to the construction of community oil palm plantations with a full managed partnership pattern:

PT Ivomas Tunggal has a partnership program with oil palm farmers around the plantation as the "Kemitraan Strategis" with a full management pattern through PSR (People's Sawit Rejuvenation) activities with the BDPKS (*Badan Pengelola Dana Perkebunan Kelapa Sawit*) government program, namely:

1. Koperasi Swadaya Mas Bersama with areas 512 Ha Cooperation Agreement with Libo Estate was signed in 2016 and
2. Koperasi Sawit Kandis Sejahtera an areas 542 Ha Cooperation Agreement with Ujung Tanjung Estate was signed in 2018.

several smallholders around the plantation (independent smallholder), some of whom are already producing and some are still in the planning stage of planting oil palm, such as:

- Koperasi Produsen Sakai Mandiri Kandis with an area of 248.64 Ha which is still in development progress
- Koperasi Sumber Rezeki with an area of 620 Ha with 300 smallholders.

Palm Oil Plantation Partnerships with Sakai Tribal Communities:

PT Ivomas Tunggal has established cooperation with the Sakai Tribe community through the *Yayasan Adat Sakai* to collaborate in the formation of a partnership of oil palm farmers in the **Koperasi Produsen Sakai Mandiri Kandis** which was established in 2023 for an area of 248.64 Ha and has a PKKPR (*Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang* - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. Sakai Mandiri Kandis Producer Cooperative: has organizational legality, namely:

- Legal Entity Establishment Number: AHU-0001941.AH.01.29.YEAR 2023
- Legal Entity Establishment Date: 05/17/2023
- Date of Amendment to Articles of Association (Latest): 06/12/2024
- *Persetujuan Kesesuaian Kegiatan Pemanfaatan Ruang Untuk Kegiatan Berusaha* - Approval of Suitability of Space Utilization Activities for Business Activities no. 04042410311408011 in the name of the Sakai Mandiri Kandis Producer Cooperative for a land area of 248.46 Ha located in Jambai Makmur Village, Jambai Makmur Village, Kandis District, Siak Regency, Riau Province. As a basis for submitting HGU for the Koperasi Produsen Sakai mandiri Kandis area's.

The partnership cooperation agreement (with a fully managed pattern) will be established after obtaining approval from the Governor of Riau regarding the determination of plasma farmers CPCL (Calon Penetapan Calon Lokasi) and the submission of the HGU area of the Sakai Mandiri Kandis Producer Cooperative is issued.

4.	<p>Feedbacks: Badan Pertanahan Nasional Kab. Siak: Ibu Lucy</p> <ul style="list-style-type: none"> PT Ivomas Tunggal – Ujung Tanjung has had land use title (HGU), on 1994 covered 13,432.09 ha which consist of 1 certificate HGU which will end in 2028 Related to the issue that the PT Ivomas Tunggal plantation area is included in the forest area, but until now there has been no official letter submitted from other parties to the Siak Regency National Land Agency. There is no land conflict with the community around the plantation. The issue of the existence of the Sakai Tribe's customary land, but until now there has been no official complaint submitted to the Siak Regency BPN. <p>Audit Team verification and response: PT Ivomas Tunggal – Ujung Tanjung has had land use title (HGU), i.e. No. 1 of 1994 covered 13,432.09 ha which consist of 1 certificate HGU.</p> <p>Regarding the issue of the Sakai Tribe conflict:</p> <ol style="list-style-type: none"> Initially, the Sakai tribe demanded compensation for customary land claimed to be controlled by PT Ivo Mas Tunggal which is located on the concession land of PT. Chevron Pasifik Indonesia (CPI). The meeting was held on 05/03/2018 with mediation by Commission I of the DPRD between the Sakai Tribe community and PT. CPI & PT IMT. Deputy DPRD Commission I of the Riau, Taufik Arrahman, requested that PT Chevron Pacific Indonesia (PT CPI) return the land belonging to the Sakai Tribe indigenous community in 2021 (PT CPI still has rights to the land until 2021), in accordance with Riau Provincial Regulation No. 10/2015; Customary Land and Its Utilization. <p>Social impact mitigation carried out by PT IMT:</p> <p>PT Ivomas Tunggal has established cooperation with the Sakai Tribe community through the <i>Yayasan Adat Sakai</i> to collaborate in the formation of a partnership of oil palm farmers in the Koperasi Produsen Sakai Mandiri Kandis which was established in 2023 for an area of 248.64 Ha and has a PKKPR (<i>Peretujuan Kesesuaian Kegiatan Pemanfaatan Ruang</i> - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. Sakai Mandiri Kandis Producer Cooperative: has organizational legality, namely:</p> <ul style="list-style-type: none"> Legal Entity Establishment Number: AHU-0001941.AH.01.29.YEAR 2023 Legal Entity Establishment Date: 05/17/2023 Date of Amendment to Articles of Association (Latest): 06/12/2024
5.	<p>Feedbacks: PUK-SP.PP-SPSI Ujung Tanjung: Suwanda – Ujung Tanjung Mill Hariandi – Ujung Tanjung Estate</p> <ul style="list-style-type: none"> Wages are in accordance with the regulations set by the Governor of Riau for the 2024 period. There is no use of underage labor, forced labor practices, human rights violations and discrimination. There is 1 complaint from employees who voiced/were represented to the PUK SPPP-SPSI workers union, namely regarding the distribution of bonuses for the 2023 period which still have not agreed on the calculation. Regarding this complaint, a Tripartite mediation has been submitted to the Siak

	<p>Regency Manpower Office on July 24, 2024, but we are still waiting for the mediation schedule to be carried out.</p> <p>Komite Gender: Hikmatul Fadillah</p> <ul style="list-style-type: none"> The company is committed to equal rights for female workers. Until now, there have never been cases of harassment of female workers, discrimination and forced labor practices <p>The company has respected the reproductive protection of female workers, for example: granting the right to menstrual leave (H1), granting the right to maternity leave (H2) for 3 months. The company has also facilitated the provision of a room for breastfeeding children located in the Child Care Center in each division.</p> <p>Audit Team verification and response: Regarding issue of bonus calculation in 2023 period: There are complaints from workers regarding the distribution of bonuses for the 2023 period. The FSP.PP-SPSI Workers Union filed a complaint to the Regional Controller PSM 5 Reg. Siak on July 13, 2024 and wanted a Bipartite negotiation on July 16, 2024. Bipartite Negotiations were held on July 19, 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT Ivomas Tunggal and PUK FSPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management. Opinion of the Workers Union:</p> <ul style="list-style-type: none"> Bonus period 2023 paid in 2024, based on the bonus formula agreed by the company with FSP.PP-SPSI is still underpaid by 1 month That the company pays 2 months of wages to workers as based on the bonus calculation according to the bonus formula which should be 3 months of salary. <p>Employer's opinion:</p> <ul style="list-style-type: none"> The company pays the 2023 bonus in accordance with the PKB BKS PPS for the 2022-2024 period. The employer and employee have agreed to amend the article governing the bonus which is no longer based on the agreed formula as stipulated in the previous PKB. In accordance with the PKB BKS PPS for the 2022-2024 period, the employee agrees that the bonus will be implemented after the results of the GMS (General Meeting of Shareholders) and the payment will be made after discussions with FSP.PP-SPSI. With the enactment of the PKB BKS PPS for the 2022-2024 period, the bonus payment will no longer be based on an agreement, but will be determined by the company based on the company's capabilities. For the 2023 bonus, PT Ivomas Tunggal has set it at 2 months' wages. <p>Conclusion: The employee and employer are still in accordance with their respective opinions</p> <p>A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No. 001/PC/FSPPP-SPSI/SIK/VII/24 dated July 24, 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period.</p>
6.	<p>Feedbacks: Yayasan Adat Sakai – Kab. Siak: Bpk. Joni Saputra</p>

	<ul style="list-style-type: none"> The customary land conflict with the Sakai tribe has not yet reached an agreement, but PT IMT has approached and communicated well. PT IMP will even establish a partnership between oil palm farmers and the Koperasi Produsen Sakai Mandiri Kandis (whose members are the Sakai tribe) located in Kandis District. With the formation of this Oil Palm Farmer Partnership, it is hoped that it can improve the economy, especially for the Sakai Tribe in Kandis. The CSR program is always implemented every year and discussed for the next program.
	<p>Audit Team verification and response:</p> <p>Regarding the land/customary land conflict with the Sakai Tribe, this has been conveyed in the verification of online media (number 9 below)</p> <p>CSR programs and realization in 2023:</p> <p>CSR budget of IDR 4,344,889,500 with 214 activities.</p> <p>CSR Activity Report in 2023, as follow:</p> <ul style="list-style-type: none"> Education Sector; there are 24 activities with funds amounting to Rp 1,413,087,647 Health Sector; there are 18 activities with funds amounting to Rp 292,297,550 Infrastructure Sector; there are 19 activities with funds amounting to Rp 85,242,376 Economy Sector; there are 7 activities with funds amounting to Rp 218,819,739 Environment Sector; there are 4 activities with funds amounting to Rp 47,872,000.
7.	<p>Feedbacks:</p> <p>FFB Supplier</p> <p>Koperasi Sumber Makmur (Independent Smallholder): Bpk. Jafarudin</p> <ul style="list-style-type: none"> PT IMP has helped the economy of the surrounding community with the "PSR" partnership program with oil palm farmers around the plantation. Until now, PT IMP has received the results of the TBS production of the surrounding community (independent farmers). Pricing is based on the price from the Riau Provincial Plantation Service which is always conveyed every week. <p>PT IMT is very committed to work safety, requiring the use of PPE for every TBS transporter (Driver) who enters the Ujung Tanjung Mill area.</p> <p>Audit Team verification and response:</p> <p>It is a positive response and does not require a response.</p>
8.	<p>Feedbacks:</p> <p>Kepala Desa Belutu (Kab. Siak): Ibu Iga Oviliani (Sekretaris Desa)</p> <p>Kepala Desa Sam Sam (Kab. Siak): Bpk. Suparesono</p> <p>Kepala Desa Jambai Makmur (Kab. Siak): Bpk. Muhadi</p>

	<ul style="list-style-type: none"> • There are no land conflicts with the surrounding community • PT IMT has committed to helping the economy of the village community around the plantation by conducting Partnership cooperation and providing assistance programs to the village community through the CSR program which is determined annually. <p><u>Related to the construction of community oil palm plantations with a full managed partnership pattern:</u></p> <p>PT Ivomas Tunggal has a partnership program with oil palm farmers around the plantation as the "<i>Kemitraan Strategis</i>" with a full management pattern through PSR (People's Sawit Rejuvenation) activities with the BDPKS (<i>Badan Pengelola Dana Perkebunan Kelapa Sawit</i>) government program, namely:</p> <ol style="list-style-type: none"> 1. Koperasi Swadaya Mas Bersama with areas 512 Ha Cooperation Agreement with Libo Estate was signed in 2016 and 2. Koperasi Sawit Kandis Sejahtera an areas 542 Ha Cooperation Agreement with Ujung Tanjung Estate was signed in 2018. <ul style="list-style-type: none"> • Recruitment of workers, information is always conveyed to the village heads around the plantation. • Until now there have been no cases related to environmental pollution or contamination • The current issue is related to theft of loose fruit on PT IMT's land, this is included in the case of theft and must be dealt with firmly in accordance with applicable regulations. <p>There are traders who take advantage of the roadside by building permanent kiosks which are included in the HGU area owned by PT IMT, this has also been socialized and is known by the Kandis Sub-district Head. However, this issue has been resolved with good communication and approach. The traders have promised not to build permanent kiosks.</p> <p>Audit Team verification and response:</p> <p>It is a positive response and does not require further response.</p> <p>Regarding the social issue of traders who utilize the HGU area owned by PT IMT, this has been conveyed in the verification of online media issues (no. 9 below)</p>
9.	<p>Feedbacks:</p> <ol style="list-style-type: none"> 1. Sunday, 1 October 2023: https://www.aktualdetik.com/berita/11871/nasib-warga-miskin-di-kandis-sering-jadi-korban-kekejaman-pt-ivomas-tunggal.html There was a collection of loose fruit by communities. 2. Thursday, 24 August 2023 https://mediageser.com/2023/08/24/tanpa-hgu-pt-ivo-mas-tunggal-kandis-usir-pedagang-di-dua-des/ Issues related to handling of kiosk/stall traders in the HGU area owned by PT IMT 3. Thursday, 23 March 2017: https://www.infopublik.id/read/194452/pemprov-riau-coba-mediati-konflik-suku-sakai.html https://www.riauonline.co.id/riau/read/2019/03/11/aksi-demo-sengketa-lahan-suku-sakai-mengapa-ada-spanduk-dukungan-jokowi- Complaints from the Sakai Tribe community regarding the Sakai Tribe's customary land from 2017-2019 have not been resolved

4. Monday, 24 October 2022

<https://www.riauin.com/read-32389-2022-10-24-dugaan-pelanggaran-pt-ivo-mas-tunggal-kadis-lhk-riau-segera-kita-tindaklanjuti.html>

Areas located in forest areas by the Riau Hijau Watch Foundation (YRHW)

Audit Team verification and response:

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

1. Sunday, October 1, 2023:

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

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

Verification:

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

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

- a) Based on the Report Receipt Letter No. STPL/34/IV/2023/SPKT/POLRES SIAK/POLDA RIAU dated April 14, 2023, that:
There was a criminal act of theft of 23 sacks (@35 kg) of oil palm loose fruit belonging to Libo Estate PT Ivomas Tunggal on April 14, 2023 at 04.30. Due to this incident, the reporter suffered a loss of IDR 7,058,141.
- b) On August 10, 2023, the Kandis Police Chief sent the suspect and evidence to the Head of the Siak District Attorney's Office;
 - The suspect is Seniwati Damanik (Address of the PKS Libo cottage RT 002, RW 004 Sam Sam Village, Kandis District, Siak Regency)
 - Evidence:
 - a) 23 sacks of oil palm loose fruit
 - b) 1 unit motorbike
 - c) 1 unit car.
- c) Excerpt of Decision No. 284/Pid.B/2023/PN Sak from the Siak Sri Inderapura District Court Class II from the deliberation session of the Panel of Judges of the Siak Sri Indrapura District Court on Tuesday, October 17, 2023 and the open trial for the public on Tuesday, October 24, 2023 on behalf of the defendant Seniwati (alias Wak Ute), decided:
 - Sentencing the defendant to a prison sentence of 1 year and 8 months
 - Determining the period of arrest and detention that the defendant has served to be deducted entirely from the sentence imposed
 - Determining the defendant to remain in detention
 - Charging the defendant to pay court costs of IDR 5,000 (five thousand rupiah).
- d) Excerpt of Decision No. 285/Pid.B/2023/PN Sak from the Siak Sri Inderapura District Court Class II from the deliberation session of the Panel of Judges of the Siak Sri Indrapura District Court on Tuesday, October 17, 2023 and the open session for the public on Tuesday, October 24, 2023 on behalf of the defendant Uba Halomoan Sibarani (alias Mr. Martin), decided:

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- Sentencing the defendant to a prison sentence of 1 year
- Determining the period of arrest and detention that the defendant has served to be deducted entirely from the sentence imposed
- Determining the defendant to remain in detention
- Charging the defendant to pay court costs of IDR 5,000 (five thousand rupiah)

2. Thursday, 24 August 2023

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

Issues related to handling of kiosk/stall traders in the HGU area owned by PT IMT

Verification:

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

- Area merupakan HGU milik PT IMT berdasarkan Sertifikat HGU No. 1 tahun 1994 seluas 13,432.09 Ha.
- Regarding the handling of sellers (who set up permanent kiosks) in the HGU area, the 'Pancing Bekulo Village/Village' has issued a Notification Letter on February 23, 2023 regarding the regulation of permanent buildings of traders' kiosks in the HGU area owned by PT IMT. stating that traders (permanent kiosks) in the HGU area of PT IMT are not permitted and must be immediately cleared from the area.
- Regarding this issue, mediation has been carried out between traders and the management of PT IMT mediated by the Kandis Sub-district Head on May 15, 2019 and resulted in an agreement to demolish the trading building (permanent) until the deadline of June 2020.
- Company holding statement: confirmation that the traders' kiosk buildings at the HGU location owned by PT IMT have been demolished and the traders have committed/agreed not to sell or set up kiosks/shops in the area.

3. Thursday, March 23, 2017:

<https://www.infopublik.id/read/194452/pemprov-riau-coba-mediasi-konflik-suku-sakai.html>

<https://www.riauonline.co.id/riau/read/2019/03/11/aksi-demo-sengketa-lahan-suku-sakai-mengapa-ada-spanduk-dukungan-jokowi->

Complaints from the Sakai Tribe community regarding the Sakai Tribe's customary land from 2017-2019 have not been resolved

Verification:

- a. Initially, the Sakai tribe demanded compensation for customary land claimed to be controlled by PT Ivo Mas Tunggal which is located on the concession land of PT. Chevron Pasifik Indonesia (CPI).
- b. The meeting was held on 05/03/2018 with mediation by Commission I of the DPRD between the Sakai Tribe community and PT. CPI & PT IMT. Deputy Chairman of Commission I of the Riau DPRD, Taufik Arrahman, requested that PT Chevron Pacific Indonesia (PT CPI) return the land belonging to the Sakai Tribe indigenous community in 2021 (PT CPI still has rights to the land until 2021), in accordance with Riau Provincial Regulation No. 10/2015; Customary Land and Its Utilization.
- c. The compensation process has been carried out by PT IMT since 1986 with the "Sagu Hati" compensation program for all communities in the HGU area.

Based on an interview with the Chairman of the *Yayasan Adat Sakai*, Mr. Joni Saputra (established in 2017), PT IMT has taken an approach and provided solutions to mitigate social impacts, namely:

PT Ivomas Tunggal has established cooperation with the Sakai Tribe community through the *Yayasan Adat Sakai* to collaborate in the formation of a partnership of oil palm farmers in the **Koperasi Produsen Sakai Mandiri Kandis** which was established in 2023 for an area of 248.64 Ha and has a PKKPR (*Peretujuan Kesesuaian Kegiatan Pemanfaatan Ruang* - Approval of Suitability of Spatial Utilization Activities) permit and a Deed of Establishment of the Cooperative which has been legalized by the Ministry of Law and Human Rights. The partnership pattern that will be carried out in the cooperation is "full management" and the land rights that will be used are the HGU owned by the Cooperative. Sakai Mandiri Kandis Producer Cooperative: has organizational legality, namely:

- Legal Entity Establishment Number: AHU-0001941.AH.01.29.YEAR 2023
- Legal Entity Establishment Date: 05/17/2023
- Date of Amendment to Articles of Association (Latest): 06/12/2024

4. Monday, October 24, 2022

<https://www.riauin.com/read-32389-2022-10-24-dugaan-pelanggaran-pt-ivo-mas-tunggal-kadis-lhk-riau-segera-kita-tindaklanjuti.html>

Areas located in forest areas by the Riau Hijau Watch Foundation (YRHW)

Verification:

The Ministry of Environment and Forestry has issued Ministerial Decree No. SK.531/MENLHK/SETJEN/KUM.1.8/2021 regarding indications of areas within forest areas. (harus dilihat kembali isinya)

- a. PT Ivomas Tunggal has responded and sent an official letter to RSPO on behalf of Mrs. Irene Fischbach, explaining that:
 - PT IMT telah memiliki HGU sejak tahun 1994 untuk area seluas 13.432 Ha.
 - PT IMP telah memiliki izin Pelepasan Kawasan Hutan berdasarkan SK KemnLHK no. 036/KPTS.II/90 untuk lahan seluas 48.468 Ha.
 - PT IMT has had HGU since 1994 for an area of 13,432 Ha.
 - PT IMP has had a *Izin Pelepasan Kawasan Hutan* - Forest Area Release permit based on Decree of the Ministry of Environment and Forestry no. 036/KPTS.II/90 for an area of 48,468 Ha.
- b. PT IMT has overlaid the plantation map with the *Status Kawasan Hutan dan Perairan* - Forest and Water Area Status map No. 314.MENLHK/SETJEN/PLA.2/2016 dated April 20, 2016 HGU No. 68/1988; PT Ivomas Tunggal, Sam Sam Estate, Palapa Estate, Ujung Tanjung Estate and Kandista Estate with an area of 13,432.09 Ha

HGU no. 67/1988; PT Ivomas Tunggal, Libo Estate, Sei Rokan Estate, Nenggala Estate with an area of 11,621.20 Ha, after being cut by the toll road of 107.83 Ha, so that it becomes 11,513.37 Ha

Based on the map overlay, the plantation area of PT IMT is located in the APL area (Other Use Area - not a forest area).

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

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

Previous land owner / user comment	
-	Feedbacks: - 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.

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 Ivo Mas Tunggal – Ujung Tanjung Mill 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 Ivo Mas Tunggal – Ujung Tanjung Mill is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Sansan Suhendar	Name: Yahya Mustakim
Company Name: PT BSI Group Indonesia	Company Name: PT Ivo Mas Tunggal – Ujung Tanjung Mill
Title: Lead Auditor	Title: Sustainability Department Head
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 29 August 2024	Date: 29 August 2024

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Appendix A: Summary of Findings

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

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		<p>14. Complaints and dissatisfaction report 15. Pollution Reduction and Prevention Plan 16. Negotiation Procedures 17. LKS and Union Labor Report</p> <p>Based on interviews with stakeholders, these documents or information can be accessed by stakeholders in the form of written information or verbal information.</p>	
1.1.2	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>Based on the results of interviews with management, information was obtained that all publicly available documents are information that can be accessed by the public by submitting an official letter requesting information or documents that are mandatory reports. The unit of certification can show evidence that information has been received in an appropriate form and language ((Bahasa Indonesia) regarding stakeholder engagement, company rights and obligations.</p>	Complied
1.1.3	<p>(C) Records of requests for information and responses are maintained.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivo Mas Tunggal has established the procedure related to the communication and consultation i.e. SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADV/I/004 which was issued by Sustainability Division Head on 1 July 2014. This procedure explains and regulates all communication and consultation activities with stakeholders, especially the community and local government.</p> <p>The Company has recorded all requests for information from stakeholders through the Information Request and Response Notebook (F/SMART/GENERAL/SADV/004/002), this record contains: date of receipt of information request, no. Request letters, requests for information addressed to and responses to requests for information. In the period of January – July 2024, samples taken during audit:</p> <p>Pelaporan mandatory:</p>	Complied

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		<ol style="list-style-type: none"> 1. Laporan Pencatatan SPK PKWT ke Disnakertrans Kabupaten Siak pada tanggal 4 Maret 2024. 2. Laporan pelaksanaan dan Pemantauan Lingkungan (RKL/RPL) periode Semester I tahun 2024, dilaporkan pada tanggal 3. Laporan Pengelolaan LB3 PT IMT Triwulan 2 tahun 2024, disampaikan kepada Dinas Lingkungan Hidup dan Kehutanan Kab. Siak dan Provinsi Riau pada tanggal 22 Juli 2024 4. Pencatatan SPK PKWT kepada Disnakertrans Kabupaten Siak pada tanggal 4 Maret 2024. 	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivo Mas Tunggal has established the procedure related to the communication and consultation i.e. SOP for communication and consultation to stakeholders in document no. SOP/SMART/UMUM/SADV/I/004 which was issued by Sustainability Division Head on 1 July 2014. This procedure explains and regulates all communication and consultation activities with stakeholders, especially the community and local government.</p> <p>The time for delivering information from the Head of Unit to each department is less than 1 week and must be responded to immediately or no later than 3 weeks from the date of receipt.</p> <p>Monitoring of information requests, responses, and document preparation is carried out by designated social officers at each Ujung Tanjung Mill and Ujung Tanjung Estate. Based on the established procedure, the person responsible for the implementation of this information request is the KTU (Head of Administration) on behalf of Alfi Syahri.</p> <p>This procedure was socialized on January 5-6, 2023 to all workers and was also carried out to stakeholders on July 15, 2023, which was attended by 6 contractors.</p>	Complied

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		Based on the sample of information request in 4.2.1 above, the implementation of communication and consultation procedures has been implemented well, the response to information requests has been in accordance with the minimum time that has been set, i.e. 3 weeks from receipt of the information request report from each unit.	
1.1.5	An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives. - Minor compliance -	The company through the SPO Region has determined/compiled a list of stakeholders of PT Ivo Mas Tunggal and update on August 1, 2024. This list contains details information of stakeholders, i.e. name of organization/agency, address, contact number (fax No. if any), personal in charge (designated representatives). there are 69 stakeholders related to the company which include Government Stakeholders (province, district, sub-district, and village), other Authorities (TNI/POLRI), Partner Cooperatives, Hospitals, Corporations, Suppliers, NGOs, Internal Stakeholders, Contractors, Banking, local figures and village heads including Petani kemitraan PSR-KSBA (Koperasi Swadaya Mas Bersama) dan Koperasi SKJA (Koperasi Sawit Kandis Sejahtera).	Complied
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. - Minor compliance -	PT Ivo Mas Tunggal has a Company Policy related to the Code of Ethics, namely the GAR (Golde Agri Resources) Social and Environmental Policy - code of integrity and ethical behavior which was established and signed by Head of Policy and Compliance Division on 12 December 2019. Through this policy, the company is committed to: <ul style="list-style-type: none"> - Comply with legal provisions regarding the prevention of bribery and corruption practices - The company will continue to practice and disseminate shared values to all employees. - Human Rights, Labor, Environment, and anti-corruption. - Zero tolerance for any actions or forms of corruption in business practices. 	Complied

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		<ul style="list-style-type: none">- Implement ethical behaviour standards in the management of all business practice activities.- Recognize, practice, and promote transparent Good Corporate Governance. <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Separately, TBS suppliers and contractors/vendors have made statements and signed the Integrity Pact on February 10, 2023, which states the following:</p> <ol style="list-style-type: none">1. will not take actions that lead to corruption, bribery and fraud in the use of funds or other resources. 2. Not giving or receiving money, goods or other forms related to the work agreement that has been made together2. Comply with the company's business ethics while carrying out work within the company's scope by being honest, not corrupt, obeying the law and not using drugs3. Respecting human rights and not discriminating, not carrying out forced labor, not employing underage workers (18 years old) and workers from human trafficking4. Complying with applicable laws and regulations, namely the K3 Law, the environment, licensing, legality and employment5. Declaring that they are willing to comply with the provisions required in sustainable palm oil certification and are willing to be asked for information in the context of verifying sustainable palm oil certification audits carried out by certification bodies.	
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		Based on interviews with TBS supplier contractors during the audit, they stated that they understood the code of ethics policy, prohibition of child labor, forced labor and fulfillment of legal requirements that must be met.	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>The monitoring system has been established through the establishment of several procedures to ensure that this company policy can be implemented properly, including:</p> <ul style="list-style-type: none"> - Internal audit SOP SOP/SMART/UMUM/SADV/I/009, explaining the internal audit activities of agronomy and administration at the Estate and at the Mill which are carried out once a year - Employee recruitment SOP No. KHI-smart/001-01 dated 1 march 2018, explain the process of accepting prospective workers/laborers from administrative selection, interviews, health checks and decisions on acceptance as workers. And ensuring that there are no costs or guarantees charged to workers/laborers. - SOP for handling complaints from stakeholders No. SOP/SMART/SUST/IV/003 dated 1 Juli 2014, explain the resolution of guidance/conflicts originating from internal and external sources so that resolution is more effective and efficient. <p>Monitoring the implementation of this company policy includes internal audit and management review activities that are carried out annually. The last internal audit was conducted on 5-20 February 2024 at Ujung Tanjug Estate and on 23 February - 7 March 2024 at Ujung Tanjung Mill. There were some findings related to harvesting activities and theft of loose fruits. There were no cases related to code of conduct violations. Corrective actions were taken on several findings on March 13, 2024.</p>	Complied

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		<p>Based on the internal audit and management review reports above, there were no violations of the code of ethics policy.</p> <p>Interviews were also conducted with workers and stakeholders during this audit, and they stated that there had been no violations of the code of ethics. Interviews with contractors also stated that neither the company nor the contractor had ever violated the agreed business code of ethics.</p>	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -	<p>PT. Ivo Mas Tunggal demonstrated the legal, permit, license documents – and implementation of relevant applicable rules and regulation.</p> <p>Location Permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal showed the area allocation “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.532/XII/1984 tentang Pencadangan Tanah Seluas 41,870 Ha di Desa Bagan Sinembah, Kecamatan Kubu dan Desa Simpang Libo, Kecamatan Mandau, Kabupaten Daerah Tingkat II Bengkalis untuk PT. Ivo Mas Tunggal” dated 7 December 1984. In the decree for allocation stated the area of 41,870 Ha comprise of four (4) locations: <ul style="list-style-type: none"> a. Bagan Sinembah I location of 13,000 Ha located in Kubu District, Bengkalis Regency – north boundary with Hutan Produksi Terbatas (Limited Production Forest) Bagan Sinembah I; south boundary with community land and state land; east boundary with Hutan Produksi Terbatas (Limited Production Forest) from Rumbai river; west boundary with PIR-SUS area Bagan Sinembah II; b. Bagan Sinembah II location of 6,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community land and 	Complied

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		<p>state land starting from Ujung Tanjung to Bagan Batu; south boundary with Hutan Produksi Terbatas (Limited Production Forest) and Hutan Produksi (Production Forest); east boundary with Hutan Produksi (Production Forest) from Dua river; west boundary with PIR-SUS area Bagan Sinembah II;</p> <p>c. Simpang Libo I location of 20,000 Ha located in Mandau District, Bengkalis Regency – north boundary with Hutan Produksi (Production Forest); south boundary with Transmigration Land SP1, SP4, SP5 from Libo river; east boundary with community and state land along Pekanbaru-Duri road; west boundary with Hutan Produksi (Production Forest) from Samsam river toward south;</p> <p>d. Simpang Libo II location of 2,370 Ha located in Mandau District, Bengkalis Regency – north boundary with community land and state land; south boundary with community land and state land along Pekanbaru-Duri road; east boundary with Hutan Produksi (Production Forest) from Kuala Sungai Belulu; west boundary with community land and state land along Pekanbaru-Duri road;</p> <p>Additionally the area of 10,000 Ha located in Bagan Sinembah, Kubu District, Bengkalis Regency has included into this decree – as per “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.20/I/1981” dated 15 January 1981.</p> <p>- Location permit as per “Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas Tunggal” dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations:</p>	
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		<ul style="list-style-type: none"> a. Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Mandau; south boundary with forest concession PT. Mandau; east boundary with community land and PT. Caltex housing; west boundary with forest concession PT. Mandau; b. Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Kulim; south boundary with forest concession PT. Kulim; east boundary with forest concession PT. Kulim; west boundary with community land and PT. Caltex housing; c. Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency – north boundary with forest concession PT. Cayantry; south boundary with community plantation; east boundary with forest concession PT. Esa Indah Timber; west boundary with PIR-SUS area Bagan Sinembah II; d. Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community plantation; south boundary with forest concession PT. Murini Timber; east boundary with forest concession PT. Murini Timber; west boundary with forest concession PT. Murini Timber; - The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels. <p>The company was subsequently divided into two companies PT. Salim Ivomas Pratama and PT. Ivo Mas Tunggal, each managing separate land parcels</p> <ul style="list-style-type: none"> - The area separation and permit separation decreed as per "Surat Dinas Perkebunan Propinsi Daerah Tingkat I Riau No.IV/1045/SD.01/11.94 Perihal Dukungan Izin Prinsip Pemisahan 	
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		<p>Pengelolaan Perkebunan PT. Ivo Mas Tunggal, dated 12 November 1994.</p> <ul style="list-style-type: none"> - The decree stipulated that each company managed separate land of 53,370 Ha formerly known as PT. Ivo Mas Tunggal into: - PT. Ivo Mas Tunggal with area land of 26,370 Ha located in Mandau District, Bengkalis Regency, Riau Province managed by Sinar Mas Group; - PT. Salim Ivo Mas Pratama with area land of 27,000 Ha located in Kubu District, Bengkalis Regency, Riau Province managed by Salim Group <p>Forest Area Release</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated "Keputusan Menteri Kehutanan No.036/KPTS-II/90 tentang Pelepasan Sebagian Kelompok Hutan Sungai Tentara-Sungai Minda Seluas ± 13,595 Ha, Kelompok Hutan Sungai Kandis-Sungai Pekalar Seluas ± 14,500 Ha, Kelompok Hutan Sungai Basar-Sungai Rumbia Seluas ± 9,398 Ha dan Kelompok Hutan Sungai Dua-Sungai Bangko Seluas ± 10,975 Ha di Kabupaten Daerah Tingkat II Bengkalis, Propinsi Daerah Tingkat I Riau untuk Budidaya Perkebunan Atas Nama PT. Ivo Mas Tunggal" dated 20 January 1990. In the decree the forest area released and then handed over to Badan Pertanahan Nasional to be issued for Hak Guna Usaha of PT. Ivo Mas Tunggal. - PT. Ivo Mas Tunggal obtained statement letter from Forestry and Plantation Service Siak Regency that the plantation operation area as per land title/HGU was not part of forest area "Surat Dinas Kehutanan dan Perkebunan Kabupaten Siak No.522.2/PPHL/2015/0548 Perihal Permohonan Surat Klarifikasi Tanah" dated 29 October 2015. It was stated "Berdasarkan Peta Lampiran Keputusan Menteri Kehutanan Republik Indonesia No.SK.673/Menhut-II/2014 tanggal 8 Agustus 	
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		<p>2014 tentang Perubahan peruntukan Kawasan Hutan menjadi Bukan Kawasan Hutan seluas 1,638,249 Ha, Perubahan Fungsi Kawasan Hutan seluas 717,543 Ha dan Penjukan Bukan Kawasan Hutan seluas 11,552 Ha di Provinsi Riau dan Peta Lampiran Surat Keputusan Menteri Kehutanan Republik Indonesia No.SK.678/Menhut-II/2014 tanggal 29 September 2014 tentang Kawasan Hutan Propinsi Riau, areal PT. Ivo Mas Tunggal seluas 25,053.287 Ha berada pada Areal Penggunaan Lain (APL)" – operational area PT. Ivo as Tunggal located in area for other use.</p> <p>Environmental Permit</p> <ul style="list-style-type: none"> - Initial environmental permit as per Environmental Study Evaluation's Term of Reference approval "Surat Departemen Pertanian No.420/B.I/XI/1992 Perihal Penetapan Kerangka Acuan Studi Evaluasi Lingkungan Perkebunan Kelapa Sawit dan Pabrik Pengolahannya" dated 17 November 1992. - Subsequently approval of Environmental Study "Surat Menteri Pertanian No.RC.220/1052/B/VI/1993 Perihal Persetujuan Studi Evaluasi Lingkungan Perkebunan Kelapa Sawit dan Pabrik Pengolahannya" dated 22 June 1993. - Then in 2006, company prepared the revised environmental management and monitoring plan, the approval as per "Surat Badan Pengendalian Dampak Lingkungan Pemerintah Provinsi Riau No.660.1/Bapedal Prop.AM/232, Perihal Rekomendasi Revisi RKL-RPL PT. Ivo Mas Tunggal" dated 3 May 2006. The revision covers 2 land title/HGU area of 25,053.287 Ha and 3 palm oil mills with capacity @60 tons FFB/hour. - PT. Ivo Mas Tunggal showed the Environmental Permit "Keputusan Kepala Badan Lingkungan Hidup Kabupaten Siak No.15/660/BLH-S/KPTS/2015 tentang Izin Lingknugan Kegiatan Addengdum ANDAL 	
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		<p>dan RKL-RPPL Perkebunan Kelapa Sawit Beserta Pabrik Pengolahannya (Peremajaan Tnaaman, Pemindahan Lokasi Aplikasi Limbah Cair, Pengembangan Regional Workshop, Pembangunan Unit Penangkap Gas Methan dan Operasional Klinik) di atas Areal Seluas 24,053.29 Ha di Kecamatan Kandis, Kabupaten Siak oleh PT. Ivo Mas Tunggal” dated 21 December 2015.</p> <p>Plantation Business Permit</p> <ul style="list-style-type: none"> - Principal plantation business permit “Surat Menteri Pertanian No.HK.350/E5.790/12.94 Perihal Persetujuan Prinsip Usaha Perkebunan Kelapa Sawit 23,477 Ha di Kecamatan Mandau, Kabupaten Bengkalis, Propinsi Riau untuk PT. Ivo Mas Tunggal” dated 2 December 1994. The permit covers area of 23,477 Ha and processing facilities with capacity 120 ton FFB/hour. - Plantation business permit “Departemen Kehutanan dan Perkebunan Surat Pendaftaran Usaha Perkebunan No.756/Menhutbun-VII/2000 PT. Ivo Mas Tunggal” dated 29 June 2000. The area covers 25,053.28 Ha oil palm plantation and 3 palm oil mills with total processing capacity 180 tons FFB/hour. The area of 25,053.28 Ha was coming from land title No.25/HGU/BPN/94 dated 10 May 1994 valid until 31 December 2028 and land title No.51/HGU/BPN/97 dated 25 June 1997 valid until 12 August 2032. <p>Land Title</p> <p>PT. Ivo Mas Tunggal issued with 2 land titles and divided for 3 mills and their separate supply bases. Ujung Tanjung Estate area of 3,253 Ha was part of land title No.25/HGU/BPN/94 of 13,432.087 Ha.</p> <ul style="list-style-type: none"> - Land title/Hak Guna Usaha (HGU) based on “Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No.25/HGU/BPN/94 tentang Pemberian Hak Guna Usaha Atas Nama 	
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		<p>PT. Ivo Mas Tunggal, Atas Tanah di Kabupaten Bengkalis” dated 10 May 1994. The land title for PT. Ivo Mas Tunggal granted area of 13,432.087 Ha for oil palm plantation located in Bengkalis Regency, until year 31 December 2028. It was stipulated that if one day PT. Caltex Pacific Indonesia needed the area under the land title for oil & gas exploration, PT. Ivo Mas Tunggal shall give good cooperation and shall not demand compensation – this was as per “Surat Direktur Jenderal Minyak dan Gas Bumi No.613/337/DJM/93” dated 18 August 1993.</p> <p>The decree referring to survey plan “Peta Gambar Situasi Khusus No.68/1988” dated 19 November 1988 juncto “Surat Kepala Kantor Wilayah Badan Pertanahan Nasional Propinsi Riau No.135/600/94 untuk Revisi Peta Gambar Situasi Khusus No.68/1988” dated 29 January 1994 where the area from 11,043 Ha revised to 13,432.087 Ha. There were 247 HGU boundary poles for the whole HGU area.</p> <p>Minutes of B Committee “Risalah Pemeriksaan Tanah Panitia Pemeriksa Tanah (Panitia B) Provinsi Riau No.18/RSL/HGU/1987” dated 26 February 1987. The minutes stipulated that the application granted as long as utilized for oil palm plantation.</p> <ul style="list-style-type: none"> - “Sertipikat Tanda Bukti Hak No.05.12.82.17.2.00001 – Buku Tanah Hak Guna Usaha No.1 Desa Kandis, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau untuk 13,432.087 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta” dated 18 August 1988. - Map of land title as per survey plan “Peta Gambar Situasi Khusus No.68/1988” dated 19 November 1988. - Land title/Hak Guna Usaha (HGU) based on “Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No.51/HGU/BPN/97 tentang Pemberian Hak Guna Usaha Atas Tanah di Kabupaten Bengkalis, Propinsi Riau” dated 25 June 1997. The land title for PT. Ivo Mas Tunggal granted area of 11,621.20 Ha for oil 	
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		<p>palm plantation located in Mandau District, Bengkalis Regency, valid for 35 years.</p> <p>The decree referring to survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988 where the area surveyed of 11,621.2 Ha.</p> <p>Minutes of B Committee "Risalah Pemeriksaan Tanah Panitia Pemeriksa Tanah (Panitia B) Provinsi Riau No.17/RSL/HGU/1996" dated 19 June 1996. The minutes stipulated that the HGU was obtained from land compensation to community of 176 land parcels (368.753 Ha) and among those area 8,220 Ha was under operation area PT. Caltex Pacific Indonesia and the company did not object with HGU application.</p> <ul style="list-style-type: none"> - "Sertipikat Tanda Bukti Hak No.05.12.82.16.2.00002 – Buku Tanah Hak Guna Usaha No.2 Desa Sam Sam, Kecamatan Minas, Kabupaten Siak, Provinsi Riau untuk 11,621.20 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 12 August 1997. - Map of land title as per survey plan "Peta Gambar Situasi Khusus No.67/1988" dated 19 November 1988. <p>Note:</p> <p>There was an area of 107.83 Ha released to state for National Toll Road Project and registered: "Berita Acara Pelepasan Hak No.22/PPT-JT/XI/2015" dated 11 November 2015.</p> <p>Water extraction permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated surface water extraction permit "Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat No.82/KPTS/M/2024 tentang Izin Pengusahaan Sumber Daya Air untuk PT. Ivo Mas Tunggal - PKS Ujung Tanjung" dated 18 January 2024. 	
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		<p>In the permit stated the location of water extraction from Kandis River, (0° 58' 13.7" LU & 101° 15' 45.87" BT) with extraction rate 13.88 liters/second or 1,199.23 m³/day and the permit valid for 5 years;</p> <ul style="list-style-type: none"> - Water retribution payment based on government-issued invoice "Surat Ketetapan Pajak Daerah (SKPD) Pajak Air Permukaan No.012.011.002" period of May 2024 stating PT. Ivo Mas Tunggal has utilized 21,952 m³ water and retribution Rp.2,195,000. - Payment through CIMB Bank on 27 June 2024 amount of Rp.2,195,200 to UPT PPD Siak Sri Indrapura. <p>Hazardous waste storage permit</p> <ul style="list-style-type: none"> - For Ujung Tanjung POM, PT. Ivo Mas Tunggal demonstrated hazardous waste storage permit "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Siak No.18/DPMPTSP-IPSLB3/KPTS/2020 tentang Pereesetujuan Pemenuhan Komitmen Izin Operasional Pengeolaan Limbah Bahan Baerbahaya dan Beracun (B3) untuk Penghasil Pada Kegiatan Penyimpanan Sementara Limbah B3 PT. Ivo Mas Tunggal (PKS) Ujung Tanjung di Kampung Kandis Kecamatan Kandis, Kabupaten Siak, Provinsi Riau" dated 12 November 2020 and valid for 5 years. The hazardous waste storage allowed to store used battery (A102d), laboratory waste containing hazardous waste (A106d), contaminated waste (A108d), expired chemical from laboratory (A338-1). - For Ujung Tanjung Estate, PT. Ivo Mas Tunggal demonstrated storage permit "Surat Dinas Lingkungan Hidup Kabupaten Siak Sri Indrapura No.660/DLH-S/2021/686 Perihal Pemenuhan Rincian Teknis Penyimpanan Limbah Bahan Berbahaya dan Beracun PT. Ivo Mas Tunggal" dated 14 December 2021. 	
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		<ul style="list-style-type: none"> - The hazardous waste storage in Ujung Tanjung Estate coordinate location in 0° 58' 13.73" LU & 101° 17' 48.45" BT. And allowed in to store 90 days: Infectious clinic waste (A337-1). Allowed to store for 180 days: used battery (A102d), waste contaminated with hazardous material (A108d), expired medicine (A337-2); 365 calendar days: lead scrap (B103d), hazardous material used container (B104d), used oil (B105d), electronic waste (B107d), used filter from air pollution control (B109d), used rags (B110d), used cartridge (B321-4), used pharmacy container (B337-1), used toner (B353-1), used battery (B355-2). <p>Land Application permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated "Surat Kelayakan Operasional Instalasi Pengolahan Air Limbah untuk Kegiatan Pemanfaatan Air Limbah Secara Aplikasi ke Tanah Kebun Kelapa Sawit PT. Ivo Mas Tunggal – PKS Ujung Tanjung Kecamatan Kandis Kabupaten Siak No.05/600.4.1/SLO/DLH-S/2024" dated 6 February 2024. Based on the decree the POME land application for plantation applied for 35 blocks totalling 624 Ha. Each hectare in the plantation block comprises of 167 unit flatbeds. <p>Building permit</p> <ul style="list-style-type: none"> - Housing construction permit "Izin Mendirikan Bangunan No.16/IMB-Trantib/2015 Camat Kandi Kabupaten Kandis untuk Rumah Tempat Tinggal G.2 104 m²" dated 17 February 2015 <p>Mill machinery permit</p> <ul style="list-style-type: none"> - Boiler Permit "Akte Izin 03/A.0350 Ketel Uap (Boiler) No.1 PT. Ivo Mas Tunggal – Ujung Tanjung" dated 22 January 1996. 	
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		<ul style="list-style-type: none"> - Boiler No.1 mandatory test "Laporan Pemeriksaan Khusus No.1241/PK/APU/VIII/2023 Ketel Uap/Boiler No.1 03/A.0350 PT. Ivo Mas Tunggal-Ujung Tanjung Mill" dated 21 August 2023. - Sterilizer No.1 permit "Akte Izin No.03/A.0354 untuk Bejana Uap Sterilizer No.1" dated 22 January 1996. - Sterilizer No.1 mandatory test "Laporan Pemeriksaan Khusus No.568/PB/APU/IV/2022 Bejana Uap Sterilizer No.1 03/A.0354 PT. Ivo Mas Tunggal-Ujung Tanjung Mill" dated 21 April 2022. Next test 21 April 2024. Company demonstrated letter from the testing contractor "Surat PT. Arpitek Utama No.265/SK/APU/VIII/2024 Perihal Surat Keterangan Penulisan Sertifikat PT. Ivo Mas Tunggal" stated mistype indicating 21 April 2024 supposedly 21 April 2026. - Sterilizer No.2 permit "Akte Izin No.03/A.0355 untuk Suatu Bejana Uap Sterilizer No.2" dated 22 January 1996. - Sterilizer No.2 mandatory test "Laporan Hasil Pemeriksaan dan Pengujian Norma Keselamatan dan Kesehatan Kerja No.529 Bejana Uap Sterilizer No.2 03/A.0355 PT. Ivo Mas Tunggal-Ujung Tanjung Mill Serial No.120/API/1994" dated 4 April 2024. - Sterilizer No.3 permit "Akte Izin No.03/A.0356 untuk Suatu Bejana Uap Sterilizer No.3" dated 22 January 1996. - Sterilizer No.3 mandatory test "Laporan Hasil Pemeriksaan dan Pengujian Norma Keselamatan dan Kesehatan Kerja No.257 Bejana Uap Sterilizer No.3 03/A.0356 PT. Ivo Mas Tunggal-Ujung Tanjung Mill Serial No.HS021/API" dated 24 February 2023. - Sterilizer No.4 permit "Akte Izin No.03/A.0357 untuk Suatu Bejana Uap Sterilizer No.4" dated 22 January 1996. - Sterilizer No.4 mandatory test "Laporan Pemeriksaan Khusus No.314/PK/APU/III/2023 Bejana Uap Sterilizer No.4 03/A.0357 PT. 	
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		<p>Ivo Mas Tunggal-Ujung Tanjung Mill” dated 8 March 2023. Next test 21 April 2026.</p> <ul style="list-style-type: none"> - Electrical installation permit “Pengesahan Pemakaian No.A.21/INST/W4/VI/96 untuk Instalasi Listrik di Tempat Kerja PT. SMART Corporation Ujung Tanjung” dated 3 December 1996. - Mandatory test “Laporan Pemeriksaan Berkala No.1848/PB/APU/X/2023 Instalasi Listrik di Tempat Kerja A.21/INST/W4/VI/1996 PT. Ivo Mas Tunggal-Ujung Tanjung Mill” dated 2 October 2023. - Lightning arrester permit “Pengesahan Pemakaian No.A.20/PPL/W4/VI/96 untuk Instalasi Penyalur Petir PT. SMART Corporation Ujung Tanjung” dated 3 December 1996. - Mandatory test “Laporan Pemeriksaan Berkala No.1821/PB/APU/X/2023 Instalasi Penyalur Petir A.20/PP-L/W4/VI/1996 PT. Ivo Mas Tunggal-Ujung Tanjung Mill” dated 2 October 2023. <p>Previous OFI verification: PT. Ivo Mas Tunggal continues their effort to obtain water extraction permit and the permit obtained in January 2024:</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated surface water extraction permit “Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat No.82/KPTS/M/2024 tentang Izin Pengusahaan Sumber Daya Air untuk PT. Ivo Mas Tunggal - PKS Ujung Tanjung” dated 18 January 2024. <p>In the permit stated the location of water extraction from Kandis River, (0° 58’ 13.7” LU & 101° 15’ 45.87” BT) with extraction rate</p>	
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		<p>13.88 liters/second or 1,199.23 m³/day and the permit valid for 5 years;</p> <ul style="list-style-type: none"> - Water retribution payment based on government-issued invoice "Surat Ketetapan Pajak Daerah (SKPD) Pajak Air Permukaan No.012.011.002" period of May 2024 stating PT. Ivo Mas Tunggal has utilized 21,952 m³ water and retribution Rp.2,195,000. - Payment through CIMB Bank on 27 June 2024 amount of Rp.2,195,200 to UPT PPD Siak Sri Indrapura. 	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal refers to legal procedure "SOP Pemenuhan Peraturan dan Persyaratan Lainnya No.SOP/SMART/UMUM/SADV/I/002 rev.0.0" dated 1 July 2014.</p> <p>Identification and determination of relevant applicable rules and regulation (national and regional)</p> <ul style="list-style-type: none"> - Identification of rules, regulation and other mandatory requirements carried out by Sustainability Division Staff – relevant to their expertise; - Identification of rules, regulation and other mandatory requirements in regional level carried out by SPO Officer in each PSM; - During identification, Sustainability Division Staff and/or SPO Office in each PSM coordinate with relevant Division (D&L and HR Operations); - After identification, determining verses from the relevant applicable by SADV referring to the SPO standards; - Subsequently the information on rules, regulation and other mandatory requirements distributed to SPO Officer in each PSM; - To ensure information access upon update and latest national and/or regional rules, regulation and other mandatory requirement, SADV staff/SPO Officer in PSM assisted by relevant Department staff to communicate with the regulatory body/authority issuing regulation 	Complied

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		<p>through preparing list "Form Daftar Kontak Person Updating Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/003".</p> <ul style="list-style-type: none"> - To ensure the latest up-to-date rules, regulation, mandatory requirements, SPO Officer in each PSM can communicate with regulatory body/authority issuing regulation using "Form Monitoring Updating Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/004" <p>Inventory/list of relevant rules, regulation, mandatory requirements</p> <ul style="list-style-type: none"> - SPO Officer PSM prepared the list of "Daftar Peraturan dan Persyaratan Lainnya/SPPL" based on relevant aspect: legal and permit; environmental; biodiversity; health and safety; social and worker welfare - Rules, regulation, mandatory requirements inventory identified based on: type of regulation (hierarchy and number), topic of regulation issued, authority/regulatory body issuing the regulation, effective date/year, relevant chapter/verse shall be fulfilled; - Relevant applicable rules, regulation, mandatory requirements collated into "Form Daftar Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/001"; - SPO Officer in each PSM is responsible to distribute list of most updated rules, regulation, mandatory requirements; - SPO Officer in each PSM is responsible to retract all obsolete rules, regulation, mandatory requirements. - SPO Officer in each PSM is distributing the list of most updated rules, regulation, mandatory requirements – to SPO Officer in each Region and subsequently to SPO Officer in each Management Unit; 	
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		<ul style="list-style-type: none"> - SPO Officer in each Management Unit is responsible to evaluate the compliance of their unit against rules, regulation, mandatory requirements. <p>Implementation of relevant applicable rules, regulation, mandatory requirements</p> <ul style="list-style-type: none"> - All aspects from evaluation upon rules, regulation, mandatory requirements shall be implemented. Unit management can request approval/guidance from RC/PC and VPA/VPM related to implementation of rules, regulation, mandatory requirements with significant impact; - SPO Officer in each Management Unit review and evaluate all requirements implementation that shall be fulfilled into "Form Evaluasi Pemenuhan Peraturan dan Persyaratan Lainnya No.F/SMART/UMUM/SADV/002/002"; - Evaluation once per year. <p>The relevant applicable rules and regulation shall covers:</p> <ul style="list-style-type: none"> - Plantation permit aspect - Occupational Health and Safety aspect - Social aspect - Manpower aspect - Environmental aspect - Conservation aspect <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal prepared list of relevant applicable rules and regulation for OHS "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya K3 No.F/SMART/UMUM/SADV/002/002" 	
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		<p>latest evaluation 14 August 2024. The evaluation comprises of 61 relevant applicable rules and regulations. Update:</p> <ul style="list-style-type: none"> - Confined space "Peraturan Menteri Tenaga Kerja No.11 tahun 2023 tentang Keselamatan dan Kesehatan Kerja di Ruang Terbatas" effective 21 November 2023 – implementation evaluated through risk assessment (IBPSR), SOP for work in confined space, work permit for confined space work, - List of relevant applicable rules and regulation for social "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Sosial No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 30 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Customary Forest "Peraturan Menteri Lingkungan Hidup dan Kehutanan No.9 tahun 2021 tentang Hutan Adat" effective 1 April 2021 – implementation evaluated through identification of land ownership during land compensation process – no Customary forest. - List of relevant applicable rules and regulation for industrial/labor "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Ketenagakerjaan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 63 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Mother and child welfare "Undang-undang Republik Indonesia No.4 tahun 2024 tentang Kesejahteraan Ibu dan Anak pada Fase 1000 Hari Pertama Kehidupan" effective 2 July 2024 – implementation evaluated through provision of maternal leave, provision of lactation. - List of relevant applicable rules and regulation for conservation "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan 	
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		<p>Lainnya Bagian Konservasi No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 28 relevant applicable rules and regulations.</p> <ul style="list-style-type: none"> - List of relevant applicable rules and regulation for plantation permit "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Perizinan Lahan Perkebunan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 60 relevant applicable rules and regulations. Update: <ul style="list-style-type: none"> - Abandoned land "Peraturan Pemerintah No.20 tahun 2021 tentang Penerbitan Kawasan dan Tanah Terlantar" effective 2 February 2021 – implementation evaluated evaluation on HGU utilization and/or area statement. - List of relevant applicable rules and regulation for environmental "Formulir Evaluasi Kepatuhan Terhadap Peraturan dan Persyaratan Lainnya Bagian Perizinan Lahan Perkebunan No.F/SMART/UMUM/SADV/002/002" latest evaluation 14 August 2024. The evaluation comprises of 74 relevant applicable rules and regulations. 	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT. Ivo Mas Tunggal – Ujung Tanjung Estate demonstrated HGU information and the boundary condition. Ujung Tanjung Estate</p> <ul style="list-style-type: none"> - For Ujung Tanjung Estate (based on SK HGU No.25/HGU/BPN/1994 of 13,432 Ha) as per Peta Bidang Tanah No. No.68/1988 the allotted area for Ujung Tanjung Estate was 3,253 Ha. - The number of HGU boundary pole in Ujung Tanjung Estate is 7 poles. <p>Ujung Tanjung Estate demonstrating record of HGU boundary poles monitoring:</p>	OFI

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		<ul style="list-style-type: none"> - Map "Peta Patok HGU Ujung Tanjung Estate", indicating 7 boundary poles in Ujung Tanjung Estate. - Program "Program Pemeliharaan Patok Tanda Batas Kebun Ujung Tanjung tahun 2024" dated 1 August 2024 - all boundary poles have been re-painted (once per annum) and the surrounding cleaned (every months). <table border="1"> <thead> <tr> <th>Boundary</th><th>Latitude</th><th>Longitude</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td colspan="4">Ujung Tanjung Estate</td></tr> <tr> <td>IMT121</td><td>0° 58' 47.19" N</td><td>101° 20' 10.47" E</td><td>Located in Division I, near block B63, boundary with Jambai Makmur village</td></tr> <tr> <td>IMT128</td><td>0° 59' 53.34" N</td><td>101° 19' 55.53" E</td><td>Located in Division I, near block A80, boundary with Jambai Makmur village</td></tr> <tr> <td>IMT156</td><td>1° 00' 6.06" N</td><td>101° 18' 15.39" E</td><td>Located in Division I, near block A75, boundary with Jambai Makmur village</td></tr> </tbody> </table> <p>OFI: PT. Ivo Mas Tunggal has maintained and monitor the HGU boundary poles in Ujung Tanjung Estate; however the company encourage to coordinates with the Land Office to verifies initial HGU boundary poles installed back in 1988 for ease of inventory/monitoring. PT. Ivo Mas Tunggal telah memelihara dan memantau patok HGU di Ujung Tanjung Estate; Perusahaan didorong untuk berkoordinasi</p>	Boundary	Latitude	Longitude	Remarks	Ujung Tanjung Estate				IMT121	0° 58' 47.19" N	101° 20' 10.47" E	Located in Division I, near block B63, boundary with Jambai Makmur village	IMT128	0° 59' 53.34" N	101° 19' 55.53" E	Located in Division I, near block A80, boundary with Jambai Makmur village	IMT156	1° 00' 6.06" N	101° 18' 15.39" E	Located in Division I, near block A75, boundary with Jambai Makmur village	
Boundary	Latitude	Longitude	Remarks																				
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		dengan BPN guna menggali informasi jumlah patok HGU yang dipasang di awal tahun 1988, terkait inventarisasi/pemantauan.	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is available. - Minor compliance -	<p>The company has recorded and made a list of contractors/suppliers who cooperate with the company updated as of July 2024. This list contains information related to the Work Agreement (SPK) document number, SPK date, type of work, contractor name and address.</p> <p>In the 2024 period, there is only 1 contractor who is still active at Ujung Tanjung Estate, namely the TBS Transport contractor on behalf of PT BSA Logistic Indonesia, tri party contract No. 002/IMT/JKTO-V/IV/2022 dated 13 April 2022 ad valid until 31 December 2027 between PT Ivo Mas Tunggal and PT BSA Logistics Indonesia, contract no. 023/PKS/BLI-SJA/IV/2022 dated 13 April 2022 between PT BSA Logistics Indonesia and PT Satrino Jaya Agro Palma.</p> <p>Meanwhile, for contractors at Ujung Tanjung Mill there are 2 contractor, such as:</p> <ol style="list-style-type: none"> 1. PT Putra Paris Pusako, with a Work Agreement Letter No. UTMJ/JKTO/07/24/117 dated July 19, 2024 regarding factory road repair work with a work period until September 24, 2024. 2. PT BSA Logistic Indonesia with a Work Agreement Letter No. 004/IMT/UTJM/04/2022 dated April 20, 2022 for CPO Transportation work from Ujung Tanjung Mill to Lubuk Gaung Bulking, with a work agreement period until December 31, 2025. 	Complied
2.2.2	All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party. - Minor compliance -	In the 2024 period, there is only 1 contractor who is still active at Ujung Tanjung Estate, namely the TBS Transport contractor on behalf of PT BSA Logistic Indonesia, tri party contract No. 002/IMT/JKTO-V/IV/2022 dated 13 April 2022 ad valid until 31 December 2027 between PT Ivo Mas Tunggal and PT BSA Logistics Indonesia, contract no. 023/PKS/BLI-	Complied

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		<p>SJA/IV/2022 dated 13 April 2022 between PT BSA Logistics Indonesia and PT Satrino Jaya Agro Palma.</p> <p>Meanwhile, for contractors at Ujung Tanjung Mill there are 2 contractor, such as:</p> <ol style="list-style-type: none"> 1. PT Putra Paris Pusako, with a Work Agreement Letter No. UTMJ/JKTO/07/24/117 dated July 19, 2024 regarding factory road repair work with a work period until September 24, 2024. 2. PT BSA Logistic Indonesia with a Work Agreement Letter No. 004/IMT/UTJM/04/2022 dated April 20, 2022 for CPO Transportation work from Ujung Tanjung Mill to Lubuk Gaung Bulking, with a work agreement period until December 31, 2025. <p>In addition to contractors who work with PT Ivo Mas Tunggal (Estate and Mill), there are also TBS suppliers to Ujung Tanjung Mill. Until July 2024, there are 14 TBS Suppliers, including:</p> <ol style="list-style-type: none"> 1. Sam Sam Estate 2. Palapa Estate 3. Kandista Estate 4. Sei Rokan Estate 5. Nenggala Estate 6. KUD Sumber Rezeki 7. CV Wijaya 8. Koperasi Air Kehidupan 9. CV Jaya Anugrah Jaya 10. PT Permata Agro Makmur Sejati 11. CV Wahyu Widodo 12. PT Ula Tersia Prima Sejati 	
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		<p>13. Tinna Merry – PT Agrotunggal Jayamandiri 14. PT Ramajaya Pramukti; Rama Bakti Estate.</p> <p>Verification of the TBS supplier Work Agreement document is carried out, for example:</p> <ul style="list-style-type: none"> - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-TMYX/VIII/2023 dated 28/08/2023 agreement between PT Ivo Mas Tunggal and PT Agrotunggal Jayamandiri (Tinna Merry) regarding the sale and purchase of TBS with a term of August 31, 2024. - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-KUD SBRX/XII/2023 dated 28/12/2023 agreement between PT Ivo Mas Tunggal and the Sumber Rezeki cooperative regarding the sale and purchase of TBS with a term of December 31, 2024. - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-KAKX/XII/2023 dated 12/28/2023 agreement between PT Ivo Mas Tunggal and Koperasi Air Kehidupan regarding the sale and purchase of TBS with a term of 31 December 2024. <p>In the agreement document that has been verified, it is explained regarding the legal requirements in point [f]; The TBS sold are TBS originating from land that:</p> <ul style="list-style-type: none"> - Has obtained all permits for land acquisition and plantation business from the authorized party - The area is managed in accordance with the requirements and provisions of the laws and regulations in force in Indonesia and is not obtained illegally. 	
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		<p>Separately, TBS suppliers and contractors/vendors have made statements and signed the Integrity Pact on February 10, 2023, which states the following:</p> <ol style="list-style-type: none">1. will not take actions that lead to corruption, bribery and fraud in the use of funds or other resources.2. Not giving or receiving money, goods or other forms related to the work agreement that has been made together2. Comply with the company's business ethics while carrying out work within the company's scope by being honest, not corrupt, obeying the law and not using drugs3. Respecting human rights and not discriminating, not carrying out forced labor, not employing underage workers (18 years old) and workers from human trafficking4. Complying with applicable laws and regulations, namely the K3 Law, the environment, licensing, legality and employment5. Declaring that they are willing to comply with the provisions required in sustainable palm oil certification and are willing to be asked for information in the context of verifying sustainable palm oil certification audits carried out by certification bodies. <p>Based on interviews with TBS supplier contractors during the audit, they stated that they understood the code of ethics policy, prohibition of child labour, forced labour and fulfilment of legal requirements that must be met.</p> <p>To ensure that cooperation with contractors regarding the quality of work and compliance with the agreed work requirements is running well, the company has evaluated by conducting contractor inspection every year. The parameters assessed are the work environment, use of PPE, emergency response readiness, work equipment and legal requirements. The last inspection was for the 2023 work period on May</p>	
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		24, 2024 for the contractor PT BSA Logistic Indonesia. Meanwhile, the evaluation of PT Putra Paris Pusako was carried out on 15 August 2024.	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>In addition to contractors who work with PT Ivo Mas Tunggal (Estate and Mill), there are also TBS suppliers to Ujung Tanjung Mill. Until July 2024, there are 16 TBS Suppliers as mentioned in 2.2.2.</p> <p>Verification of the TBS supplier Work Agreement document is carried out, for example:</p> <ul style="list-style-type: none"> - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-TMYX/VIII/2023 dated 28/08/2023 agreement between PT Ivo Mas Tunggal and PT Agrotunggal Jayamandiri (Tinna Merry) regarding the sale and purchase of TBS with a term of August 31, 2024. - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-KUD SBRX/XII/2023 dated 28/12/2023 agreement between PT Ivo Mas Tunggal and the Sumber Rezeki cooperative regarding the sale and purchase of TBS with a term of December 31, 2024. - <i>Perjanjian Jual Beli TBS Kelapa Sawit</i> - Palm Oil TBS Sale and Purchase Agreement No. 001/TBS/ATMJ-KAKX/XII/2023 dated 12/28/2023 agreement between PT Ivo Mas Tunggal and Koperasi Air Kehidupan regarding the sale and purchase of TBS with a term of 31 December 2024. <p>In the agreement document that has been verified, it is explained regarding the legal requirements in point [f]; The TBS sold are TBS originating from land that:</p> <ul style="list-style-type: none"> - Has obtained all permits for land acquisition and plantation business from the authorized party 	Complied

		<ul style="list-style-type: none">- The area is managed in accordance with the requirements and provisions of the laws and regulations in force in Indonesia and is not obtained illegally. <p>Separately, TBS suppliers and contractors/vendors have made statements and signed the Integrity Pact on February 10, 2023, which states the following:</p> <ol style="list-style-type: none">1. Will not take actions that lead to corruption, bribery and fraud in the use of funds or other resources. 2. Not giving or receiving money, goods or other forms related to the work agreement that has been made together2. Comply with the company's business ethics while carrying out work within the company's scope by being honest, not corrupt, obeying the law and not using drugs3. Respecting human rights and not discriminating, not carrying out forced labor, not employing underage workers (18 years old) and workers from human trafficking4. Complying with applicable laws and regulations, namely the K3 Law, the environment, licensing, legality and employment5. Declaring that they are willing to comply with the provisions required in sustainable palm oil certification and are willing to be asked for information in the context of verifying sustainable palm oil certification audits carried out by certification bodies. <p>Based on interviews with TBS supplier contractors during the audit, they stated that they understood the code of ethics policy, prohibition of child labor, forced labor and fulfillment of legal requirements that must be met.</p>	
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		Based on interview with contractor workers, PT. Satrindo Jaya Agropalma – FFB loader and FFB transport driver it was known that there is no child worker in their company, all above 18 years old when recruited. There was no forced labour practiced, and they were working based on the work agreement (as loader and as driver).	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> • Information regarding the geolocation of FFB origins; • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. <p>- Critical (Major) compliance -</p>	<p>The company (Ujung Tanjung Mill) has provided a list of direct FFB suppliers from cooperatives and estates within the same company, complete with coordinates, land ownership status and business license. The direct FFB suppliers are: Swadaya Mas Bersama Cooperative, Sawit Kandis Sejahtera Cooperative, Sam-sam Estate, Sei Rokan Estate, Nenggala Estate, Rama Bakti Estate and Palapa Estate.</p> <p>The following are examples of direct suppliers that were sampled:</p> <ol style="list-style-type: none"> 1. Partnership Agreement Palm Oil Rejuvenation between the company and Koperasi Swadaya Mas Bersama with number: 001/SPK/KOPSMB-IMT/II/2020 on February 17, 2020 for partnership plantation management with a period of one planting cycle. <p>The cooperative has a business license in the form of risk-based licensing set on 31 May 2022 by the Head of Badan Koordinasi Penanaman Modal/Menteri Investasi with a Business Identification Number (NIB): 3105220052939; Micro Business Scale with 5 KBLI codes:</p> <ol style="list-style-type: none"> 1. Human resources provision and management Human resources function, 2. Wholesale trade of oil-containing fruits, 3. Oil palm plantation, 4. Motorized transportation of general goods, 5. Primary Cooperative Savings and Loan Unit (USP Koperasi Primer) 	Complied

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		<p>The entire land of smallholder members of the Koperasi Swadaya Mas Bersama (KSBA) already has a right base in the form of SHM as many as 232 SHM with a total area of 450.61 Ha. The coordinates of the cooperative office are 101°10'17.777" E 0°58'16.515" N.</p> <p>The following are examples of SHM owned by member farmers:</p> <ul style="list-style-type: none"> - SHM: in the name of PRT with an address of Libo Jaya Village, Kandis District, Siak, Riau, certificate no: 26 issued by the Head of Kantor Pertanahan Siak District on 8 July 2015 with an area of 19,991 m2. - SHM: in the name of PR Tambunan with address Libo Jaya Village, Kandis Subdistrict, Siak, Riau, certificate no: 24 issued by the Head of Kantor Pertanahan Siak District on 8 July 2021 with an area of 20,000 m2. - SHM: in the name of AL with address Telaga Sam-sam Village, Kandis Subdistrict, Siak Riau, certificate no: 205 issued by the Head of Kantor Pertanahan Siak District on 23 December 2009 with an area of 19,095 m2. <p>2. Partnership Agreement Palm Oil Rejuvenation between the company and and Koperasi Sawit Kandis Sejahtera with number: 001/SPK/KOPSA KS-PT IMT/II/2020 on 14 February 2020 for partnership plantation management with a period of one planting cycle.</p> <p>The cooperative has a business license in the form of risk-based licensing established on 17 May 2022 by the Head of Badan Koordinasi Penanaman Modal/Menteri Investasi with a Business Identification Number (NIB): 1705220041017, micro business scale, with 4 KBLI codes:</p> <ol style="list-style-type: none"> 1. Wholesale trade of oil-containing fruits, 	
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		<p>2. Oil palm plantation, 3. Motorized transportation of general goods, 4. Primary Cooperative Savings and Loan Unit (USP Koperasi Primer)</p> <p>Smallholder members of Koperasi Sawit Kandis Sejahtera (KSJA) have 212 SHM and 39 SKT (in the process of being upgraded to SHM at BPN) with a total of 251 land rights, and a total area of 416.54 Ha. The coordinate point of the cooperative office is 101°21'0.288" E 0°57'38.528" N.</p> <p>The following are examples of SHM owned by member farmers:</p> <ul style="list-style-type: none"> - SHM: in the name of AL with the address Belutu Village, Kandis District, Siak, Riau, certificate no: 00338 issued by the Head of Kantor Pertanahan Siak District on 8 November 2021 with an area of 19,290 m2. - SKT (Certificate of Indemnity): in the name of ARP with Reg No. Kampung: 593.83.PM.JM/ /2019 with an area of 20,000 M3. On January 14, 2019, known by the Penghulu of Jambai Makmur Village. - SKT (Certificate of Indemnity): in the name of ES with Sub-district Reg number: 152/MNS/1999 with an area of 20,000 M3 on 25 February 1998, known by the Minas Sub-District Head and Belutu Village Head. <p>3. Kandista Estate which is an Estate under one company with land rights base is HGU with number: 01 on 18 August 1994, business license in the form of IUP and coordinate point 101°21'04.83" E 0°55'38.35" N.</p>	
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.	The company (Ujung Tanjung Mill) has provided a list of indirect FFB suppliers (agents) from cooperatives and agents from around the company, complete with coordinates, land ownership status and	Complied

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	<p>- Minor compliance -</p>	<p>business license. The indirect FFB suppliers are: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Air Kehidupan Cooperative, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>Here is an example of an indirect supplier that was sampled:</p> <ol style="list-style-type: none"> 1. KUD Sumber Rezeki has a Trading Business License (SIUP) number: 0331/04.12/PM/IV/2012 from the Kantor Pelayanan Terpadu Satu Pintu for general trading and oil-producing plantations issued on 19 April 2012. <p>Here is an example of a land title owned by a cooperative member:</p> <ul style="list-style-type: none"> - Land Certificate (SKT) based on information from the Head of Rantau Bertuah Village, Minas Sub-district in the name of JV with a land area of 20,060 m2 issued on 1 November 2019 and coordinates 101°20'27.460 "E 0°41'52.290 "N. - Land Certificate (SKT) based on information from the Head of Rantau Bertuah Village, Minas Sub-district in the name of KD with a land area of 19,832 m2 issued on 1 November 2019 and coordinates 101°20'36.717" E 0°42'11.757" N. - Land Certificate (SKT) based on the statement of the Head of Rantau Bertuah Village, Minas Sub-district in the name of MMS with a land area of 19,832 m2 issued on 1 November 2019 and the coordinates 101°20'48.076 "E 0°42'21.600 "N. <ol style="list-style-type: none"> 2. CV Wijaya has a Trading Business License (SIUP) with NIB number: 9120107240519 from the OSS Management and Implementation Agency for wholesale trade on a fee-for-service basis for contracts issued on February 1, 2019. <p>The following is an example of a land title owned by a member:</p> <ul style="list-style-type: none"> - Land Loss Compensation Letter (SGKT) in the name of RM with Reg Serial Number: 00387 with an area of 725 m2. It was 	
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		<p>acknowledged by Mandu Sub-District Head and Petani Village Head on 29 April 2014 and coordinates 101°3'52.868" E 1°18'27.822" N.</p> <ul style="list-style-type: none"> - Land Loss Compensation Letter (SGKT) in the name of NR with no Reg: 56/SKGR/PTN/I/2011 with an area of 20,671 m2. Known by Mandu Sub-District Head and Petani Village Head on 27 January 2011 and coordinates 101°3'48.548" E 1°17'49.345" N. - Land Loss Compensation Letter (SGKT) in the name of: NR with Reg no: 282/SKGT/PTN/VIII/2010 with an area of 19,475 m2. Known by Mandu Sub-District Head and Petani Village Head on 20 August 2010 and coordinates 101°3'53.128" E 1°18'31.826" N. <p>3. CV Surya Intan has a Trading Business License (SIUP) with number: 061/DPMPTSP-Pzn/SIUP-PM/2017/0134 from DPMPTSP for wholesale trade on the basis of services or contracts and wholesale trade in agricultural products and live animals issued on April 28, 2017.</p> <p>The following is an example of land rights owned by members:</p> <ul style="list-style-type: none"> - Land Loss Compensation Letter (SGKT) in the name of HM with no Reg: 502/SGKT/III/2006 with an area of 20,888 m2. It was acknowledged by the Mandu Sub-District Head and Petani Village Head on 8 March 2006 and coordinates 101°7'49.300" E 1°18'57.400" N. - Land Loss Compensation Letter (SGKT) in the name of ES with Reg. no: 273/SGKT/PTN/II/2012 with an area of 19,623 m2. Which was known by the Mandu Sub-District Head and the Head of Petani Village on 11 June 2012 and coordinates 101°4'50.276" E 1°19'58.603" N. 	
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		<ul style="list-style-type: none">- Land Loss Compensation Letter (SGKT) in the name of JL with no Reg: 280/SGKT/PTN/VI/2012 with an area of 19,375 m2. Known by the Mandu Sub-District Head and the Head of Petani Village on 28 May 2012 and coordinates 101°4'39.808" E 1°20'14.974" N.																													
Principle 3: Optimise productivity, efficiency, positive impact and resilience																															
Implement plans, procedures and systems for continuous improvement.																															
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.																															
3.1.1	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivo Mas Tunggal has a 5 Year (2024 - 2028) Business Plan for plantations and mills, set by CFO (Chief Finance Operation) on 07 August 2024, which includes the following points:</p> <ul style="list-style-type: none">- FFB production- CPO production- PK production- Total revenue- Total cost estates- Total mill cost- Net profit <p>PT Ivo Mas Tunggal Long-Term Plan Projection for 2024 - 2028:</p> <table><tr><th>Description</th><th>Unit</th><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td>FFB Production</td><td>Mt</td><td>980,481</td><td>1,038,875</td><td>1,053,165</td><td>1,052,005</td><td>1,226,187</td></tr><tr><td>CPO Production</td><td>Mt</td><td>177,521</td><td>187,120</td><td>189,857</td><td>191,827</td><td>216,449</td></tr><tr><td>PK Production</td><td>Mt</td><td>40,499</td><td>43,000</td><td>43,715</td><td>44,120</td><td>50,412</td></tr></table>	Description	Unit	2024	2025	2026	2027	2028	FFB Production	Mt	980,481	1,038,875	1,053,165	1,052,005	1,226,187	CPO Production	Mt	177,521	187,120	189,857	191,827	216,449	PK Production	Mt	40,499	43,000	43,715	44,120	50,412	Complied
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		<div>Projection for Ujung Tanjung Mill for 2024 - 2028:</div> <table><tr><td>Description</td><td>Unit</td><td>2024</td><td>2025</td><td>2026</td><td>2027</td><td>2028</td></tr><tr><td>FFB Production</td><td>Mt</td><td>294,302</td><td>291,189</td><td>303,657</td><td>322,168</td><td>215,526</td></tr><tr><td>CPO Production</td><td>Mt</td><td>59,596</td><td>57,745</td><td>61,276</td><td>66,937</td><td>38,807</td></tr><tr><td>PK Production</td><td>Mt</td><td>14,715</td><td>14,559</td><td>15,183</td><td>16,108</td><td>10,776</td></tr><tr><td>OER</td><td>%</td><td>20.25</td><td>19.83</td><td>20.18</td><td>20.78</td><td>18.01</td></tr><tr><td>KER</td><td>%</td><td>5.00</td><td>5.00</td><td>5.00</td><td>5.00</td><td>5.00</td></tr></table> <div>Annual planning also evaluated at the end of year and compared with realization. Its annual planning can be adjusted based on field condition, financial condition or another reason. Estates and mill management unit stated that those long-term plans mentioned above are subjected to be changed and reviewed annually by the respective management through considering actual trends and dynamic situation which predicted could be changed in the future.</div> <div>Department of Sustainability together with Estate and Mill Management has responsibility to ensure that all technical implementation has in accordance with procedure, which aims to reach optimum output for budget fulfillment purposes through monitoring, training and socialization.</div>	Description	Unit	2024	2025	2026	2027	2028	FFB Production	Mt	294,302	291,189	303,657	322,168	215,526	CPO Production	Mt	59,596	57,745	61,276	66,937	38,807	PK Production	Mt	14,715	14,559	15,183	16,108	10,776	OER	%	20.25	19.83	20.18	20.78	18.01	KER	%	5.00	5.00	5.00	5.00	5.00	
Description	Unit	2024	2025	2026	2027	2028																																							
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KER	%	5.00	5.00	5.00	5.00	5.00																																							
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	<div>The company has shown Ujung Tanjung Estate Program documents and replanting realization Ujung Tanjung Estate 2017 – 2023 updated on 20 August 2023. The plans and realization are as follows:</div> <table><tr><th rowspan="2">Year</th><th colspan="2">Replanting (ha)</th></tr><tr><th>Plan</th><th>Realization</th></tr><tr><td>2017</td><td>238.75</td><td>238.75</td></tr></table>	Year	Replanting (ha)		Plan	Realization	2017	238.75	238.75	Complied																																		
Year	Replanting (ha)																																												
	Plan	Realization																																											
2017	238.75	238.75																																											

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		<table><tr><td>2018</td><td>724.27</td><td>724.27</td></tr><tr><td>2020</td><td>2,069.70</td><td>2,069.70</td></tr><tr><td>2021</td><td>356.11</td><td>356.11</td></tr><tr><td>2022</td><td>67.31</td><td>67.31</td></tr><tr><td>Total</td><td>3,456.14</td><td>3,456.14</td></tr></table> <p>The unit certification representative explained that there are no replanting plans for Ujung Tanjung Estate for the next 5 years. The oldest planting year is 2017.</p>	2018	724.27	724.27	2020	2,069.70	2,069.70	2021	356.11	356.11	2022	67.31	67.31	Total	3,456.14	3,456.14	
2018	724.27	724.27																
2020	2,069.70	2,069.70																
2021	356.11	356.11																
2022	67.31	67.31																
Total	3,456.14	3,456.14																
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>The company has conducted a Management Review of PT Ivo Mas Tunggal for the 2023 Period which was carried out on 16-17 January 2024 attended by 38 participants. The Management Review was carried out for 2023 performances. The management review carried out discussed productivity, targets and the achievement of PT Ivo Mas Tunggal. With an Action plan that becomes next year's resolution, among others:</p> <ul style="list-style-type: none">• Production achievement in 2023• Overview Cost in 2023• Strategy in 2024• Mature – Harvesting – Yield Productivity• Product Transport – Quality Product – Top Quality Product• Land Acquisition – HGU• Planting – Proper Planting – Replanting• Mature – Proper Upkeep – Appropriate Manuring Method• Mature – Proper Upkeep – Transportation Security	Complied															

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		<ul style="list-style-type: none"> • Sustainability and Environmental – Land Preparation – Environmental Awareness • Infrastructures – Housing ad Infrastructures – Readiness of Infrastructures <p>Besides that, the certification unit implements evaluation of work plans is carried out.</p> <p>In addition, the company has also shown the results of an independent audit by Miwawati Sensi Idris with a public accountant license no. AP.0155 with report number 00670/2.1090/AU.1/01/1155-3/1/V/2024 on 27 May 2024 with the results according to the auditor's opinion the attached consolidated financial statements present fairly, in all material respects, the consolidated financial position of the group as of 31 December 2023, as well as its consolidated financial performance and consolidated cash flows for the year then ended in accordance with Indonesian financial accounting standards.</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>Based on document review during ASA 2_1, it was known that the organization has a continuous improvement plan for both estate and mill associated social and environmental performance and impacts, for example:</p> <p><u>Estate</u></p> <p>In the best management practice (BMP), there are several improvement programs during 2024 and have been running during the first semester of 2024 including:</p> <ul style="list-style-type: none"> - Use of GPS for patrols, - Use of terraces to minimize erosion, 	Complied

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		<ul style="list-style-type: none"> - Double Row bunding to prevent inundation in the lowlands, - Flattening of the picul market, - Digitization of harvest administration using the eFACT-SAWBER system integrated with smart phones. <p>In OHS, in the form of the use of special employee examination tools (spirometry, audiometry and cholinestrerase), GSIS OHS -APAR, GSIS OHS Monthly OHS Report, GSIS OHS ISBPR.</p> <p>In labor, the implementation of GSIS Capability building.</p> <p>In fire management, the application of GSIS Fire management-FDRS and GSIS Fire management-SARPRAS.</p> <p>In social, the implementation of GSIS Grievence-handling complaints and dissatisfaction.</p> <p>In certification, the implementation of GSIS SPO scorecard.</p> <p>In Environment, the implementation of GSIS Greenhouse gas emission calculation.</p> <p><u>Mill</u></p> <p>Manufacture of FFB guide plate, Troboy Jeco mechanical pickup, Manufacture of ash conveyor in Ash Collector boiler. Utilization of used sprockets and chains for line B lorry drive wheels.</p>	
3.2.2	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. - Minor compliance -	RSPO Metrics Templates has been shown and review during current ASA 2_1 Audit.	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			

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3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>Estate and Mill has had Standard Operational Procedures (SOP) that covering entire operational activity as follows:</p> <p>Estate</p> <p>SOP Perencanaan persiapan lahan baru. SOP Perencanaan peremajaan kelapa sawit. SOP Pembibitan. SOP Persiapan lahan baru kelapa sawit. SOP Penanaman kelapa sawit. SOP Peremajaan kelapa sawit. SOP Peendalian hama dan penyakit tanaman. SOP Pengendalian Gulma. SOP Pemupukan. SOP Pemeliharaan tanaman belum menghasilkan. SOP Persiapan menjelang panen. SOP Pemeliharaan tanaman menghasilkan. SOP Panen. SOP Pemuatan dan pengangkutan buah. SOP Pencatatan curah hujan. SOP Pengendalian kontraktor. SOP Pemeliharaan patok HGU. SOP Pemantauan dan pengelolaan lahan gambut.</p> <p>Mill</p> <p>SOP Identifikasi dan kemampu telusuuran. SOP Perhitungan Emisi Gas Rumah Kaca.</p>	Complied
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		<p>SOP Proses Produksi CPO dan Kernel. SOP Prosedur proses kontrol kernel. SOP Pengukuran dan Perhitungan Produksi CPO. SOP Pengiriman Produksi CPO dan kernel. SOP Proses pengolahan limbah. SOP Quality control water treatment. SOP Pembangkit daya listrik. SOP Pengendalian catatan.</p> <p>Environment and OHS</p> <p>SOP Pengendalian dokumen dan rekaman. SOP Pemenuhan peraturan dan persyaratan lainnya. SOP Komunikasi dan Konsultasi. SOP Identifikasi aspek lingkungan. SOP Pencegahan dan penanganan kebakaran lahan. SOP Identifikasi HCV. SOP Pengelolaan dan pemantauan HCV. SOP Pengelolaan dan pemantauan sumber daya air. SOP Mitigasi GRK. SOP Pengelolaan sempadan sungai.</p> <p>Ujung Tanjung POM has documented and implemented procedure related to process of FFB to become CPO and PK, starts from FFB receiving to dispatch of CPO and PK. Those documents above are available in each unit.</p>	
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		Based on Manuring Procedures obtain information that to increasing soil fertility and maximizing yield, estates using organic fertilizer beside inorganic. For example, EFB application with dosage in normal soil.	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor compliance -	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ol style="list-style-type: none"> 1. The Company has conducted an internal audit of the Mill on 23 February 2024 with 10 findings of non-conformities and has obtained root cause, correction and corrective action, the last closed on 1 June 2024. 2. The Company has conducted an internal audit of the Estate on 5 February 2024 with 2 non-conformities and has obtained root cause, correction and corrective action, last closed on 31 March 2024. 3. The company has conducted an RSPO internal audit conducted by the company's internal audit team on 3-7 June 2024 with no non-conformance findings. 4. The company has conducted a Management Review of PT Ivo Mas Tunggal for the 2023 Period which was carried out on 16-17 January 2024 attended by 38 participants. The Management Review was carried out for 2023 performances. The management review carried out discussed productivity, targets and the achievement of PT Ivo Mas Tunggal. <p>In addition, all work implementation is always supervised by the respective foremen to ensure that the work is in accordance with the SOPs. Based on the results of field visits to spraying, fertilizing, factory processes, storage warehouses, all work has been routinely monitored by their respective foremen.</p>	Complied
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	Daily internal supervision is carried out by the supervisory level starting from the Foreman, Division Assistant, Assistant Head, to the Plantation	Complied

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		<p>Manager. Operational audits are conducted once a month. Operational audits evaluate the operational and administrative performance of plantations and mills.</p> <p>All inspection activities and corrective actions carried out by the company are recorded in the form of a report in accordance with the audit carried out. The results of the audit are scored which show the performance of the estate and are used as a reference for improvement in the next assessment. Each Estate will make efforts to improve performance based on the score obtained.</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>Environmental Impact Assessment (EIA)</p> <p>The company has an environmental permit in the form of ANDAL and its addendum including:</p> <p>PT Ivo Mas Tunggal has environmental document in the form of an Environmental Evaluation Study (SEL) which was made in 1993 by the Consultant PT. Provalindo Nusa Consultants. The study area covers a total area of 46,882 hectares of oil palm plantations consisting of two locations.</p> <ol style="list-style-type: none"> 1. Location I: 20,362 Ha for Kayangan Estate, Balam Estate and Sungai Dua Estate (now not part of the scope of PT. Ivo Mas Tunggal, taken over to PT. Salim Ivo Pratama). 2. Location II: 26,520 Ha for Libo Estate, Rokan Estate, Samsam Estate and Ujung Tanjung Estate. <p>The scope of activities in the environmental impact assessment includes:</p> <ol style="list-style-type: none"> a. Plantation Development: Land Clearing, Drainage, Land Preparation, Road Construction, Nurseries, Division and Block Arrangement, Piling, Planting Land Cover Crop, Making Planting Holes. 	Complied

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		<p>b. Mill Construction: Project Site Preparation, Production Component Installation. The factory capacity of 30 tons of FFB/hour can be increased to 50 tons of FFB/hour.</p> <p>PT Ivo Mas Tunggal's SEL document is in accordance with applicable regulations, where the document has been approved by the Amdal Commission of the Ministry of Agriculture through an approval letter No. RC.220/1052/B/VI/93 of 22 June 1993.</p> <p>In 2015 the Company conducted an addendum to its ANDAL document, namely the Final ANDAL and RKL-RPL Addendum Document for Palm Oil Plantations along with Processing Mill and Supporting Facilities (plant rejuvenation, relocation of liquid waste application sites, development of regional workshops, construction of methane capture units and clinic operations) with an area of 25,053.29 Ha in Kandis District, Riau Province) with 3 palm oil processing mill (Libo Mill, Samsam Mill and Ujung Tanjung Mill) with the capacity of each Mill is 60 tons of FFB/hour which was approved by the head of the Siak District Environmental Agency with number: 15/660/BLH-S/KPTS/2015 on 21 December 2015.</p> <p>This EIA document has been carried out independently by the consultant PT Mitra Riau Lestari and has involved 11 villages namely: Telaga Sam-sam Village, Kandis Kota Village, Simpang Belutu Village, Sam-sam Village, Kandis Village, Belutu Village, Bekalar Village, Jambai Makmur Village, Pencing Bekulo Village, Sungai Gondang Village and Libo Jaya Village. In addition, the involvement of stakeholders from the government, namely DLH Siak Regency.</p> <p>Social Impac Assessment (SIA)</p> <p>The Company has conducted a social impact assessment of PT Ivo Mas Tunggal's oil palm plantation located in Kandis District, Siak Regency, Riau Province, conducted by a team from SMART Research Institute in 2009. The report was revised in 2012. The identification of social impacts</p>	
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		<p>involved the participation of community representatives from villages and hamlets including Pencing Lestari, Garut, Sam-sam, Kandis, Belutu, Kandis Kota, Simpang Belutu and Telaga Sam-sam.</p> <p>The identification results have contained important positive and important negative impacts that underlie the direction of management and monitoring of the social environment that arises including:</p> <ol style="list-style-type: none"> 1. Population and employment <ul style="list-style-type: none"> - There needs to be a company policy on identity issues (identity cards) for employees who live in the plantation housing must meet the requirements according to applicable regulations. - Efforts should be made to encourage the use of labor from surrounding villagers. 2. Local economy <ul style="list-style-type: none"> - Positive contribution to local economic growth in the productive economy and transportation sector. - It is necessary to prepare solution methods, thoughts and studies related to the provision of access roads for communities on the north side of the plantation to access company roads in the transportation and sale of community FFB. 3. Social and community perception <ul style="list-style-type: none"> - Recommended steps in improving public social values in the field of education and providing access to public facilities, especially roads. 4. Community Health <ul style="list-style-type: none"> - Opening company health facilities for the surrounding community, health education, seed food assistance for babies and environmental sanitation, free medical treatment, sports 	
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		equipment assistance, assistance for sports competitions and religious holidays.	
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 company has an environmental management and monitoring plan which is contained in the RKL-RPL matrix and is an integral part of the ANDAL document. The RKL-RPL are:</p> <ol style="list-style-type: none"> 1. Air quality and noise disturbance 2. Potential land fire 3. Surface water quality disruption 4. Disruption of groundwater and soil quality 5. Potential for erosion 6. Development of pests and plant diseases 7. Increased business opportunities and community income 8. Increased community empowerment 9. The emergence of community perceptions 10. Damage to road infrastructure 11. Occupational health and safety 12. Medical waste piles <p>This RKL-RPL matrix has been carried out independently by the consultant PT Mitra Riau Lestari and has involved 11 villages namely: Telaga Sam-sam Village, Kandis Kota Village, Simpang Belutu Village, Sam-sam Village, Kandis Village, Belutu Village, Bekalar Village, Jambai Makmur Village, Pencing Bekulo Village, Sungai Gondang Village and Libo Jaya Village. In addition, the involvement of stakeholders from the government, namely DLH Siak Regency.</p>	Complied

		<p>The Company has conducted a social impact assessment of PT Ivo Mas Tunggal's oil palm plantation located in Kandis District, Siak Regency, Riau Province, conducted by a team from SMART Research Institute in 2009. The report has been revised in 2012. This SIA is evaluated every 2 years together with affected communities, the last evaluation was carried out on 20-21 February 2024 by means of FGDs with several affected village communities including:</p> <p>Community representatives from Pencing Bekulo Village Community representatives from Belutu Village Community representatives from Sungai Gondang Village Community representatives from Libo Jaya Villages Community representatives from Kandis Kota Village Community representative from Sam-sam Village Community representative from Jambai Makmur Village Community representative from Kandis Village Community representative from Telaga Sam-sam Village Community representative from Bekalar Village Community representative from Simpang Belutu village</p> <p>Review of positive and negative impacts resulted in PT Ivo Mas Tungga's social impact management schedule for 2024-2025, namely:</p> <ol style="list-style-type: none">1. Carry out recruitment of local labor based on qualifications and needs.2. Recap the utilization of local purchases in the PT Ivo Mas Tungga's area.3. Documentation of employee housing rejuvenation activities and the creation of new housing units for the sakai tribe or low-income communities and documentation of consultation and complaint books.	
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		<ul style="list-style-type: none"> 4. Discussion of the sakai tribe's customary land. 5. Documentation and report of CSR Charity and CSR strategic activities as well as documentation of consultation and grievance book. 6. Documentation of road maintenance activities that are passed by local communities. 7. Documentation of waste bank activities in reducing employee housing waste. 8. Road maintenance in the context of PSR (Peremajaan Sawit Rakyat) plantation construction. 9. Continuing the operation of the PSR program in accordance with agronomic standards and conducting the RAT (rapat Anggota Tahunan). 	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The company has demonstrated the implementation of environmental management and monitoring as outlined in the PT Ivo Mas Tunggal environmental management report which is made periodically every 6 months in accordance with the request for environmental permits / RKL-RPL owned. The reports that were reviewed during the audit were the environmental management reports for the second semester of 2023 and the first semester of 2024. The report has included all impacts and potential impacts listed in the RKL-RPL matrix owned and the systematic writing of the report is in accordance with KepmenLH 45 of 2005. where the report includes introduction, implementation, evaluation (trends, critical point, and compliance) and conclusion.</p> <p>All test results from environmental monitoring have been attached to the report such as ambient air, emissions, noise, vibration, odor, monitoring wells / groundwater and surface water for the downstream of the Kandis River and Ange Tapua River.</p>	Complied

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		<p>This environmental implementation report has been reported regularly to several agencies including:</p> <ul style="list-style-type: none">- To the KLHK with TTE number: 1721267619-4046 on July 18, 2024.- To DLH Siak District with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- To DLH Riau Province with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- To the Manpower Office Siak District with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- To the Health Office of Siak Regency with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- To the Agriculture Office of Siak Regency with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- To Ecoregional Sumatra with letter number 35/EHSD-SIAK/VIII/2024 on August 8, 2024.- <p>The company has shown the implementation social impact monitoring report of PT IMT Regional SIAK's for 2023-2024. The report has contained the entire matrix of positive and negative social impacts for 2023-2024 including:</p> <ol style="list-style-type: none">1. Review results of positive and negative social impacts of PSR in 20232. Results of upstream and downstream kandis river water quality analysis3. Recap of local purchase data4. Recap of local contractors	
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		5. PT IMT's ongoing CSR activities 6. Results of identification of economic potential in the area around PT IMT 7. Recap of PT IMT's annual social assistance amount 8. Type of social assistance of PT IMT 9. Road maintenance recap data 10. Grievances recap	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p> <p>- Minor compliance -</p>	<p>PT Ivo Mas Tunggal has established the procedure related to the employee recruitment, appraisal, promotion, and remuneration are explained specifically in several SOPs. These procedures have been documented and socialized to all workers and their representatives and also in accordance with the applicable regulation, here as follows:</p> <ul style="list-style-type: none"> • SOP No. SDM A-004-00 validated on 1 September 2005 concerning on Recruitment. • SOP No. SDM D-010-01 validated on 11 April 2012 concerning on Worker's Promotion. <p>In addition, also that on <i>Perjanjian Kerja Bersama</i> (Collective labor Agreement) BKS-PPS (Badan Kerja Sama Perusahaan Perkebunan Sumatera) with the SPSI on 2022-2024 period. The PKB/CLA has been submitted for registration to Manpower Ministry on 23 March 2022. The PKB/CLA regulates the rights and obligations of employees, for example, employees' rights in association, hiring workers, wages, working hours, overtime calculation, social security, and rights and obligations other employees.</p> <p>Based on the document verification, PKB/CLA generally described these procedures as follows:</p> <p>Recruitment of workers is based on the company's needs.</p>	Complied

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		<ul style="list-style-type: none"> • The minimum age of workers is 18 years old. • The workers who have been accepted will through three months of probation. • Promotion of workers is based on needs, period of work, expertise, and assessment of workers for the last 6 months. • The company is authorized to carry out the placement, transfer, and promotion of workers by applicable regulations. • Any termination of employment must be carried out in accordance with the laws and regulations. <p>Based on the review of the Recruitment Procedure and Collective Labor Agreement (PKB) documents above, the mechanism is in accordance with applicable regulations and laws, i.e. UU No. 13/2003, UU Cipta Kerja No. 11/2020 and the Perpu No. 6/2023, and PP no. 35/2021.</p> <p>Based on interviews with sample workers during field visits such as (harvesters, pesticide sprayers, and mill operators), that stated that they had a sufficient understanding of the procedures related to recruitment, promotion, and termination of employment. Based on this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion, retirement, and termination of employment must be documented/available to workers and their representatives.</p>	
3.5.2	Employment procedures are implemented and records are maintained. - Minor compliance -	<p>Procedures related to recruitment and also the Collective Labor Agreement can be shown during the audit and are well maintained. During the audit, verification was also carried out on the recruitment process for workers in the period of 2023-2024, namely:</p> <p>Recruitment, including promotion of workers, is based on needs, abilities, skills and work experience.</p>	Complied

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		<p>Promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well.</p> <p>1) Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows:</p> <p>Recruitment as a harvester in July 2023: on behalf of prospective workers: Joko Sumantri</p> <p>Some attachments to the work requirements, including:</p> <ul style="list-style-type: none">- Job Application Letter on behalf of Joko Sumantri- Photocopy of the latest diploma- Photocopy of KTP- Photocopy of Family Card- Photocopy of SKCK; <i>Surat keterangan Catatan Kepolisian</i>- Curriculum Vitae- 3x4 size photo- Covid-19 vaccine card/certificate <p>Pre-Employment Health Examination History for Joko Sumantri for harvester work was conducted by PT Ivomas Tunggal Clinic (dr. Endang) on 5/7/2023 and the examination results stated "Fit to work"</p> <p>The results of the examination were declared "Fit to work" Fixed-Time Work Agreement dated 6/7/2023 in the name of Joko Sumantri for the type of work as a harvester in Division 3 Ujung Tanjung Estate. With a validity period until 5/7/2024</p> <p>The letter of acceptance of work signed by the Estate Manager and worker (Joko Sumantri) dated 1/8/2024 as a permanent worker with the PT-4A group with a probationary period of 3 months.</p>	
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		<p>Decree from Estate Manager Ujung Tanjung Estate dated 1/08/2024 concerning Appointment as a permanent employee effective from 1/8/2024.</p> <p>2) Examples of Employee Promotions: Based on the Decree of the Estate Manager of Ujung Tanjung dated October 30, 2021 concerning Appointment as a permanent employee on behalf of Novia Widiyanto (Central UTNE Polyclinic) effective from November 1, 2021.</p> <p>All employment documents including recruitment documents and requirements can be shown during the audit and are well maintained.</p> <p>In the current surveillance audit, it was found that in the last 3 years there were no cases/processes related to termination of employment and retirement. Based on interviews with the Siak Regency Manpower and Transmigration Office, there were no reports related to industrial relations disputes and layoffs/PHK or termination; <i>Pemutusan hubungan kerja</i>.</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>PT. Ivo Mas Tunggal – Ujung Tanjung POM demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/HESS-EHSD/SADV/002/002 – Ujung Tanjung Mill” dated 1 May 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: transportation, security, weighbridge, grading, loading ramp, transfer carriage, sterilizer, hoisting crane, thresher, clarification, boiler, nut & kernel, engine room, water treatment, effluent, domestic wastewater effluent, workshop, central warehouse, archive warehouse, hazardous material and hazardous waste warehouse, diesel bowser, laboratory, office activities, dispatch CPO and PK, machine installation, fire</p>	Complied

		<p>extinguishing process, metal cladding cleaning, sterilizer liner installation/replacement, thresher drum replacement, elevator maintenance, digester maintenance, cake bake conveyor maintenance, polishing drum maintenance, kernel silo maintenance, clarification tank cleaning, boiler pipes and boiler fuel conveyor maintenance, storage tank cleaning and steam coil pipe maintenance, water reservoir pool desilting, fire simulation, COVID19 pandemic treatment.</p> <p>PT. Ivo Mas Tunggal – Ujung Tanjung Estate demonstrated the risk assessment “Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko No. F/SMART/SUST/III/002/002 – Ujung Tanjung Estate” latest update 31 July 2024. The risk assessment covers all area/location, routine and non-routine activities, normal, abnormal and emergency situation: leaf eating pest census, controlling leaf eating pest census, rat census and control, barn owl boxes monitoring, weed control including spraying, EFB application, leaf sampling unit, soil sampling unit, fertilizer transport and sampling, fertilizer application, POME land application, manual upkeep, road maintenance, harvesting pad upkeep, chemical warehouse activities including mixing-transport-cleaning, harvesting, FFB transport, harvest inspection, fire patrol and fire tower, fuel bowser, warehouses, hazardous waste handling, office activities, workshop activities including fabrication, clinic and medical treatment activities, emergency condition (fire, earthquake, riot, chemical spillage), simulation for emergency condition, child daycare, housing, HCV management and monitoring, security guard.</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>PT. Ivo Mas Tunggal referred to the PT. SMART Tbk occupational health and safety policy “Kebijakan Keselamatan dan Kesehatan Kerja” signed by Director 1 November 2013. The OHS policy reflects the steps to communicate the policy and procedure for OHS to all affected parties; comply with relevant applicable rules and regulation; ensure OHS implementation embodies in company activities; identify-assess-control</p>	Complied

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		<p>the hazard and risk for all company activities to prevent accident and work related disease; manage and monitor the OHS indicator.</p> <p>PT. Ivo Mas Tunggal presented the OHS Program and Planning "Program K3 Ujung Tanjung Mill" comprise of Monthly Safety Committee meeting planned Jan-Dec 2024; Regular Reporting to Manpower Office planned January, April, July, October 2024; Risk assessment matrix review planned December 2024; Work related accident recording planned Jan-Dec 2024; Safety Inspection planned Jan-Dec 2024; Medical check up planned February 2024; Health and Safety warning signs maintenance planned Jan-Dec 2024; Emergency tools maintenance planned Jan-Dec 2024; PPE checking and replacement planned Jan-Dec 2024; Training first aid kit planned February 2024; Training on hazardous material and hazardous waste handling planned April 2024; Simulation for forest and land fire planned August 2024; Simulation for earthquake/riot planned for August 2024; Simulation for POM fire planned September 2024; Simulation for chemical spill planned for August 2024; Socialization of OHS policy, OHS procedure, ERP procedures, MSDS, hazardous material handling, HIRADC matrix, PPE use, Fire extinguisher procedure planned for February 2024; Socialization of OHS procedure to contractor planned for Jan-Dec 2024; etc. The implementation:</p> <ul style="list-style-type: none"> - PPE use inspection "Formulir Ketidaksiplinan Pemakaian APD" – Ujung Tanjung POM, period of January – July 2024 for grading, process, workshop, laboratory. The inspection result stated all workers were using PPE. <p>PT. Ivo Mas Tunggal presented the OHS Program and Planning "Program K3 Ujung Tanjung Estate" – prepared 1 January 2024. The program comprise of Monthly Safety Committee meeting planned Jan-Dec 2024; Regular Reporting to Manpower Office planned January, April, July,</p>	
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		<p>October 2024; Risk assessment matrix review planned December 2024; Work related accident recording planned Jan-Dec 2024; Safety Inspection planned Jan-Dec 2024; Medical check-up planned January-March, July, September-October, December 2024; Health and Safety warning signs maintenance planned Jan-Dec 2024; Emergency tools maintenance planned Jan-Dec 2024; PPE checking and replacement planned Jan-Dec 2024; Training first aid kit planned February 2024; Training on hazardous material and hazardous waste handling planned June 2024; Simulation for forest and land fire planned October 2024; Simulation for earthquake/riot planned for February 2024; Simulation for POM fire planned February 2024; Simulation for chemical spill planned for May 2024; Socialization of OHS policy, OHS procedure, ERP procedures, MSDS, hazardous material handling, HIRADC matrix, PPE use, Fire extinguisher procedure planned for April 2024; Socialization of OHS procedure to contractor planned for March 2024;</p> <p>The implementation:</p> <ul style="list-style-type: none"> - Training on Emergency Response – Chemical Spillage, planned for June 2024, carried out 20 June 2024. Evidence sighted "Dokumen Simulasi Penanganan Tumpahan dan Keracunan Bahan Kimia oleh SPO Region Siak 2024" dated 20 June 2024; Training material; Attendance list simulation: Evan Henok (warehouse keeper POM), Andriansyah (spraying mandor), Alim, Riki (mandor) - Simulation of Land and Forest Fire and Fire at Company Housing, planned July 2024, carried out 16 July 2024. Evidence sighted: "Laporan Dokumentasi Simulasi/Apel Siaga Pencegahan Kebakaran Lahan dan Hutan serta Perumahan Bersama Stakeholder" dated 16 July 2024. The simulation process including participation from district level, police, army, fire fighter, local community, students, emergency response team from each estate. - PPE use inspection "Formulir Inspeksi Kedisiplinan Pemakaian APD" – Ujung Tanjung Estate, dated 6 July 2024 for spraying team Division 	
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		<p>III that does not use PPE: Munar, glove and face shield broken; Saripudin, apron teared; Suriadi and Andre, the masker broken; Andriansyah, the gum oot and apron broken; Bambang, apron and face shield broken.</p> <ul style="list-style-type: none"> - PPE use inspection "Formulir Inspeksi Kedisiplinan Pemakaian APD" – Ujung Tanjung Estate Division III, dated 10 June 2024 for harvester that does not use PPE: Triono, Nanang, Rik R, Hasrat, Agus S, Johanes, Bambang, Santo - their gumboot or sickle cover or face shield broken. - PPE use inspection "Formulir Inspeksi Kedisiplinan Pemakaian APD" – Ujung Tanjung Estate Division III, dated 20 May 2024 for fertilizer applicators that does not use PPE/wearing broken PPE: Hernita, Asmidar, Asniar - their masker broken; Rani PS, Supmawati – their gumboot broken; Yun Hepni, Rohani, Evi Marista – their rubber glove and/or fabric glove broken. <p>PT. Ivo Mas Tunggal send health and safety performance report to Manpower Office. Sighted evidence: "Tanda Terima Laporan Panitia Pembina Kesehatan dan Keselamatan Kerja PT. Ivo Mas Tunggal (Libo Mill, Sam Sam Mill, Ujung Tanjung Mill, Libo Estate, Sei Rokan Estate, Nenggala Estate, Ujung Tanjung Estate, Palapa Estate, Sam Sam Estate, Kandista Estate) periode Triwulan II/2024 No.34/EHS-SIAK/VII/2024" dated 23 July 2024, received 25 July 2024.</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>PT. Ivo Mas Tunggal demonstrated the training program for all workers.</p> <ul style="list-style-type: none"> - Training on Integrated Pest Management, planned for May 2024; - Training on Emergency Response – Chemical Spillage, planned for June 2024; - Simulation of Land and Forest Fire, planned July 2024; 	Complied

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	<p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> - Simulation of Fire at Company Housing, planned July 2024; - Refresh socialization on RSPO, ISPO, ISCC, SCCS, POME Oil, CORSEA, planned February 2024 <p>The training program has been implemented</p> <ul style="list-style-type: none"> - Training on Integrated Pest Management, planned for May 2024, carried out 24-27 May 2024. Evidence sighted: "Dokumen Refresh Training Pengendalian Hama Terpadu dan Gulma Terpadu oleh SMART Research Institute" date 24 & 27 May 2024; Training material on integrated weed control, weed target species, PPE use, safety herbicide application; Training material on integrated pest management, target species, beneficial plant, pest census; Attendance list training: Fajar Tri Cahya, Irfan FM, Sartono, Rio Mahendra Gultom, - Training on Emergency Response – Chemical Spillage, planned for June 2024, carried out 20 June 2024. Evidence sighted "Dokumen Simulasi Penanganan Tumpahan dan Keracunan Bahan Kimia oleh SPO Region Siak 2024" dated 20 June 2024; Training material; Attendance list simulation: Evan Henok (warehouse keeper POM), Andriansyah (spraying mandor), Alim, Riki (mandor) - Simulation of Land and Forest Fire and Fire at Company Housing, planned July 2024, carried out 16 July 2024. Evidence sighted: "Laporan Dokumentasi Simulasi/Apel Siaga Pencegahan Kebakaran Lahan dan Hutan serta Perumahan Bersama Stakeholder" dated 16 July 2024. The simulation process including participation from district level, police, army, fire fighter, local community, students, emergency response team from each estate. - Socialization of RSPO SCCS implementation for contractor carried out 11 January 2024 in PT. Satrindo Jaya Agropalma office. Attended by 9 contractor personnel 	
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3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>Training provided for workers in palm oil mill and estate</p> <ul style="list-style-type: none"> - Edy Yatno (wheel loader operator) has attend training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja – Bidang Pesawat Angkat dan Angkut Operator K3 Wheel Loader No.Ser.11.11814-OPK3-PAA/X/2011" dated 28 October 2011. He has issued with license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut No.P11.11814-OPK3-LT/PAA/XII/2021" dated 31 December 2021 and valid through 31 December 2026. - Suryono Nasution (sterilizer operator) has attend training steam vessel "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja – Bidang Operator K3 Pesawat Uap Kelas II No.5/134/AS.02.00/VIII/2019" dated 9 August 2019. License "Lisensi K3 Operator Pesawat Uap Kelas II No.11517.OPK3-PUBT-B.II/VII/2019 Suryono Nasution" dated 9 August 2019 valid through 9 August 2024. The company managed to demonstrated information from the training provider "Surat PT. Arpindo Multi Utama No.1183/AMU/K3/IV/2023 tentang Surat Keterangan Perpanjangan Kartu Lisensi K3 Operator Pesawat Uap Kelas II" that the license is under extension process. - Suriady (boiler operator) has attend training steam vessel "Sertifikat Operator Pesawat Uap Kelas I No.S.58/PGI/OP-I/III/03" dated 31 March 2003. License "Lisensi K3 Operator Pesawat Uap Kelas I No.0128190523/C-OPU1/14/V/2023 Supriady" dated 19 May 2023 valid through 19 May 2028. - Sumardi (tractor operator) has attend training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja – Bidang Pesawat Angkat dan Angkut Operator K3 Tractor No.Ser.11.11788-OPK3-PAA/X/2011" dated 28 October 2011. He has issued with license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut, Sumardi, 	OFI
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		<p>No.0895260723/A-OABT/14/VII/2023" dated 26 July 2023 and valid through 26 July 2028.</p> <ul style="list-style-type: none"> - Sution (tractor operator) has attend training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja – Bidang Pesawat Angkat dan Angkut Operator K3 Tractor No.Ser.1751/OPK3/PAA-LT/I/2018" dated 12 January 2018. He has issued with license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut, Sution, No.1376020823/A-OABT/14/VIII/2023" dated 2 August 2023 and valid through 2 August 2028. - Iswanto (wheel loader operator) has attend training "Sertifikat Pembinaan Teknik Keselamatan dan Kesehatan Kerja – Bidang Pesawat Angkat dan Angkut Operator K3 Kران Mobile Kelas III, Iswanto, No.Ser.612/OPK3/PAA/V/2023" dated 10 May 2013. He has issued with license "Lisensi K3 Pesawat Angkat dan Pesawat Angkut Mobile Crane, Iswanto, No.0534030823/A-OMC3/14/VIII/2023" dated 3 August 2023 and valid through 3 August 2028. <p>Individual training record sampled:</p> <ul style="list-style-type: none"> - Suriady (boiler operator) training steam vessel year 2003, training steam trap spirax 2018, simulation boiler tripping year 2023, training GAR Sustainability and Environment Policy & RSPO year 2024; - Suryono Nasution (sterilizer operator) training steam vessel class II year 2019, training sterilizer SOP year 2021, training GAR Sustainability and Environment Policy & RSPO year 2024; - Iskandar (kernel operator) training steam trap spirax 2018, training MSDS and chemical handling year 2023, training GAR Sustainability and Environment Policy & RSPO year 2024; 	
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		<ul style="list-style-type: none"> - Katar Purba (CPO dispatch operator) training ISCC EU year 2023, training ISCC waste and residue year 2023, simulation fire fighting year 2023, training RSPO SCCS year 2024; - Ryna Sunaty (weighbridge clerk) training ISCC EU year 2023, training ISCC waste and residue year 2023, training on sexual harassment year 2023, training RSPO SCCS year 2024; training GAR Sustainability and Environment Policy & RSPO year 2024; - Sri Berman (Kernel dispatch operator) training ISCC EU year 2023, training ISCC waste and residue year 2023, training RSPO SCCS year 2024; training GAR Sustainability and Environment Policy & RSPO year 2024; <p>OFI: The training record for workers are available; company may consider to improve the consistency in updating training record for individual worker. Rekaman pelatihan untuk pekerja tersedia; Perusahaan dapat mempertimbangkan untuk meningkatkan konsistensi pemutakhiran data/rekaman pelatihan untuk individu pekerja.</p>	
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>Refresh socialization on RSPO, ISPO, ISCC, SCCS, POME Oil, CORSEA, planned February 2024.</p> <p>Implementation on March 2024. Sighted evidence: Attendance list "Daftar Hadir Refresh Training SCCS" dated 15 March 2024. Attended by Katar Purba (dispatch CPO), Sudarmanto ES (production clerk), Mawardin S (laboratory analyst), Desi Elvira, Ryna Sunanty (weighbridge clerk), Misdi (security), Sri Berman (dispatch kernel), Wisnu Chandra (SPO Officer); Summary of pre-test and post-test dated 15 March 2024.</p>	Complied
Criteria 3.8: Supply chain requirements for mills.			

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Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)									
3.8.1	<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>Ujung Tanjung Palm Oil Mill is implementing RSPO Supply Chain Module Mass Balance. No change in the supply chain module since last assessment.</p> <p>This indicator is not Applicable.</p>	Not Applicable						
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>Ujung Tanjung Palm Oil Mill physically receives and process FFB from certified and non-certified sources, therefore the applicable RSPO Supply Chain Module is CPO Mills: Mass Balance. Certified FFB are coming from company’s owned estates, Ujung Tanjung Estate.</p> <p>Non-certified FFB are coming from sister company and third-party suppliers.</p> <p>A proportion of Ujung Tanjung Estate still not issued with HGU/land title thus the status of the FFB production is Non-Certified. The list of non-certified blocks made up to non-certified complex, comprise of A21, A22, A23, A24, A25, B22, B23, B24, B25, B26, C52, C53, C54, C55, D53, D54, D55, D58, C59, C60, C61, C63, D62, D65; totalling 557.30 Ha.</p> <table><tr><td>Estate status</td><td>Hectarage</td><td>Remarks</td></tr><tr><td>Ujung Tanjung Estate issued with HGU/land title</td><td>3,549.92</td><td></td></tr></table>	Estate status	Hectarage	Remarks	Ujung Tanjung Estate issued with HGU/land title	3,549.92		Complied
Estate status	Hectarage	Remarks							
Ujung Tanjung Estate issued with HGU/land title	3,549.92								

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		<table><tr><td>Certified area</td><td>3,253.00</td><td>Certified area lower because Non-Certified blocks are round up into complex</td></tr><tr><td>Planted in Certified area</td><td>2,963.81</td><td>Planted area from the 3,253 Ha</td></tr><tr><td>Ujung Tanjung Estate has not issued with HGU/land title (Non-certified area)</td><td>557.30</td><td></td></tr></table> <p>No change in the supply chain module since last assessment.</p>	Certified area	3,253.00	Certified area lower because Non-Certified blocks are round up into complex	Planted in Certified area	2,963.81	Planted area from the 3,253 Ha	Ujung Tanjung Estate has not issued with HGU/land title (Non-certified area)	557.30																												
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3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.	<p>PT Ivo Mas Tunggal – Ujung Tanjung Palm Oil Mill can provide estimate volume of CPO and PK in a year period and it was recorded by the CB in Public Summary report and Certificate, consists estimate of FFB receiving from Ujung Tanjung Estate and Non-certified FFB from third party supplier, Extraction rates, Processing capacity, CPO & PK production. The actual tonnage produced are recorded in each annual surveillance report.</p> <p>Below are the projected CPO and PK production by Ujung Tanjung Palm Oil Mill based on FFB received, established 7 August 2024:</p> <table><tr><th rowspan="2">Estate</th><th colspan="5">Year</th></tr><tr><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td colspan="6">FFB production (Tonnes)</td></tr><tr><td colspan="6">Internal FFB Suppliers</td></tr><tr><td>Ujung Tanjung Estate</td><td>78,711</td><td>10,250</td><td>21,428</td><td>23,094</td><td>-</td></tr><tr><td>Sei Rokan Estate*</td><td>-</td><td>2,520</td><td>-</td><td>-</td><td>-</td></tr></table>	Estate	Year					2024	2025	2026	2027	2028	FFB production (Tonnes)						Internal FFB Suppliers						Ujung Tanjung Estate	78,711	10,250	21,428	23,094	-	Sei Rokan Estate*	-	2,520	-	-	-	Complied
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3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	PT. Ivo Mas Tunggal-Ujung Tanjung POM is a palm oil mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, therefore the site has been registered in RSPO IT Platform with ID number RSPO_PO1000001056.	Complied																																																																																										

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3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). 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. 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. Ivo Mas Tunggal-Ujung Tanjung POM refers to written procedure and work instruction from SMART to ensure the implementation of all elements specified in these requirements:</p> <ul style="list-style-type: none"> "SOP Supply Chain untuk Produk Bersertifikat Model Mass Balance No.PT.IMT-UTJM/SOP/RANTAI PASOK-MB/23 Rev.9" dated 6 February 2023. The procedure was available in the site office. Standard Operational Procedure of Palm Oil Process PT. Ivo Mas Tunggal – Ujung Tanjung POM based on SOP/SMART/MCMD/I/TM-PKS/Rev.08., Standard Operational Procedure of Palm Oil Process in SMART Group including PT. Ivo Mas Tunggal – Ujung Tanjung POM, revision 8 issued by Head Office Jakarta dated 11 May 2023, which is included: Grading; Loading Ramp; Weighing Bridge; Sterilization Station; Threshing Station; Pressing Station; Clarification Station; Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent and Laboratories. Work Instructions of Palm Oil Process. <p>PT. Ivo Mas Tunggal-Ujung Tanjung POM can demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain's general requirement and modular requirement, including training records. Sample seen: Implementation on "Daftar Hadir Refresh Training SCCS" dated 15 March 2024. Attended by Katar Purba (dispatch CPO), Sudarmanto ES (production clerk), Mawardin S (laboratory analyst), Desi Elvira, Ryna Sunanty (weighbridge clerk), Misdi (security), Sri Berman (dispatch kernel), Wisnu Chandra (SPO Officer); Summary of pre-test and post-test dated 15 March 2024.</p> <p>As per procedure "SOP Supply Chain untuk Produk Bersertifikat Model Mass Balance No.PT.IMT-UTJM/SOP/RANTAI PASOK-MB/23 Rev.9" dated 6 February 2023 and Organization Structure of Traceability</p>	Complied
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		<p>management system, the responsible person in charge to the supply chain system is Mill Manager. During audit, the mill manager was able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill. Mill manager also has appointed the PIC as Traceability Officer, namely Faizal Haq (Kepala Tata Usaha) as per "Surat Keputusan No.001/UTJM/03/2023 tentang Penunjukan Traceability Officer PT. Ivo Mas Tunggal – Ujung Tanjung Mill – Faizal Haq" dated 3 March 2023.</p> <p>As per procedure "SOP Supply Chain untuk Produk Bersertifikat Model Mass Balance No.PT.IMT-UTJM/SOP/RANTAI PASOK-MB/23 Rev.9" dated 6 February 2023, Section 6.1. Receiving of Raw Material has include mechanism of receiving of certified and non-certified FFB. The mill uses supply chain Model Mass Balance, contamination are allowed.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>PT. Ivo Mas Tunggal refers to procedure to conduct annual internal audit as per procedure "Internal Audit No.SOP/SMART/UMUM/SADV/I/009". Internal audit conducted once a year. Internal audit conducted to determine whether the mill conforms to the requirements in the RSPO P&C 2018 Indonesia National Interpretation 2020 and RSPO Market Communications and Claims Documents 2022; Effectively implements and maintains the standard requirements within organisation.</p> <p>Latest internal audit conducted on 3-7 June 2024 as part of RSPO internal audit against RSPO P&C Generic 2018, Indonesia National Interpretation 2020. Internal audit report was available, all issue raised during audit has been followed up by correction and corrective action.</p> <p>The outcomes of the internal audits and all actions taken to correct non-conformities subject to annual management review. Latest management review conducted on 1 August 2024, attended by Process Controller, Mill Manager and all key personnel. Minutes of meeting available covers</p>	Complied

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		follow up from previous management review, internal audit result, customer feedback, process performance and product conformity (certified product verification, supplier performance), status of preventive and corrective action, change that could affect management system (weighbridge calibration, mill machinery permit), and recommendation for improvement (socialization of RSPO SCCS to worker and contractors).	
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>Sampled FFB delivery dockets and verification</p> <p>Certified:</p> <ul style="list-style-type: none"> - FFB Delivery Note "Surat Pengantar Buah No.1926/TBS/03/24/06/P023 UTNE433614" from Ujung Tanjung Estate; complex 18D30 block D44, D45, D46; total 771 bunches; estimated 7,100 kg; delivery date 13 June 2024. - Weighbridge ticket "Weighing card No.158031, dated 13 June 2024; from Ujung Tanjung Estate, block 18D30; Buyer PT. Ivo Mas Tunggal-Ujung Tanjung POM; product FFB; quantity 9.92 MT; Delivery note No.1926/TBS/03/24/06/P023; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9581SG. Certified. <p>Non-certified:</p> <ul style="list-style-type: none"> - FFB Delivery Note No.KSBA/TBS/01/24/06/3618 from Koperasi Swadaya Mas Bersama; complex 20D02 block B01; 798 bunches; 3,192 kg; delivery date 13 June 2024. - Weighbridge ticket "Weighing card No.158043, dated 13 June 2024; from Koperasi Swadaya Mas Bersama, block 20D02; Buyer PT. Ivo Mas Tunggal-Ujung Tanjung POM; product FFB; quantity 4.051 MT; Delivery note No.KSBA/TBS/01/24/06/3618; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9491SG. Non-certified. 	Complied

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3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ul style="list-style-type: none"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number. 	<p>The procedure of Supply Chain refers to "SOP Supply Chain untuk Produk Bersertifikat Model Mass Balance No.PT.IMT-UTJM/SOP/RANTAI PASOK-MB/23 Rev.9" dated 6 February 2023 regulated that several information required by the standard must be available in the sales and goods out document. Sales and goods out documents verified are as follows:</p> <p>CSPO</p> <ul style="list-style-type: none"> - Sales Contract "No.DIC/1952/011123/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 1 November 2023; for sales of 150 MT CPO – RSPO MB (MUTU-RSPO/030); FCO Lubuk Gaung Bulking. - Delivery Note No.1952/CPO/TT/23/10/1159 dated 11 October 2023; based on Contract No.DIC/1952/041023/0001; Net 25.33 MT. - Weighbridge ticket "Weighing card No.128301, dated 11 October 2023; from PT. Ivo Mas Tunggal-Ujung Tanjung Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 25.33 MT; Contract No.DIC/1952/041023/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9579SH. RSPO Certificate No.MUTU RSPO/030 – RSPO MB; - Shipping Announcement, with transaction ID No.TR-aa7af9ac-7a66 for 150.03 MT CSPO Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 14 November 2023; Contract No.DIC/1952/011123/0001; Confirmation date 28 November 2023. 	Complied
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		<ul style="list-style-type: none"> - Sales Contract "No.DIC/1952/291123/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 29 November 2023; for sales of 350 MT CPO – RSPO MB (MUTU-RSPO/030); FCO Lubuk Gaung Bulking. - Delivery Note No.1952/CPO/TT/23/12/1528 dated 5 December 2023; based on Contract No. DIC/1952/291123/0001; Net 25.39 MT; dated 5 December 2023; - Weighbridge ticket "Weighing card No.125554, dated 5 December 2023; from PT. Ivo Mas Tunggal-Ujung Tanjung Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 25.39 MT; Contract No.DIC/1952/291123/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9776SH. RSPO Certificate No.MUTU RSPO/030 – RSPO MB; - Shipping Announcement, with transaction ID No.TR-532c74a5-4cbb for 354.21 MT CSPO Mass Balance; from PT. Ivo Mas Tnuggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 13 December 2023; Contract No.DIC/1952/291123/0001; Confirmation date 9 January 2024. - Sales Contract "No.DIC/1952/150524/0001" between Seller: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) and Buyer: PT.Ivo Mas Tunggal (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); dated 15 May 2024; for sales of 100 MT CPO – RSPO MB (MUTU-RSPO/030); FCO Lubuk Gaung Bulking. 	
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		<ul style="list-style-type: none"> - Delivery Note No.1952/CPO/TT/24/05/0713 dated 20 May 2024; based on Contract No.DIC/1952/150524/0001; Net 25.24 MT. - Sampled weighbridge ticket "Weighing card No.155467, dated 20 May 2024; from PT. Ivo Mas Tunggal-Ujung Tanjung Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Lubuk Gaung; product CPO; quantity 25.24 MT; Contract No.DIC/1952/150524/0001; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM8983SH. RSPO Certificate No.MUTU RSPO/030 – RSPO MB; - Shipping Announcement, with transaction ID No.TR-b73af211-1bb4 for 99.99 MT CSPO Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 20 May 2024; Contract No.DIC/1952/150524/0001; Confirmation date 24 May 2024. <p>Detail Information available:</p> <ul style="list-style-type: none"> - The name and address of the buyer: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The name and address of the seller: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The loading or shipment / delivery date: 20 May 2024. - The date on which the documents were issued: Contract issued on 15 May 2024. - A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): Crude Palm Oil (CPO) RSPO certified Mass Balance. 	
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		<ul style="list-style-type: none"> - The quantity of the products delivered: 100 MT based on each Bill of Lading. - Any related transport documentation: Delivery Note No.1952/CPO/TT/24/05/0713. - Supply chain certificate number of the seller: MUTU-RSPO/030 (from previous CB). - A unique identification number: Contract No. No.DIC/1952/150524/0001 (verified on all record). <p>CSPK</p> <ul style="list-style-type: none"> - Delivery Order "No.1952/KER/1952/24/L010", dated 29 April 2024 ordering shipment of 100 MT PK, from PT. Ivo Mas Tunggal-Ujung Tanjung POM (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) to destination buyer PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); Supply Chain Option RSPO-MB; Certificate MUTU-RSPO/010-RSPO MB; - Delivery Note No.1952/KER/TT/24/05/0324 dated 31 May 2024; based on Delivery Order No.1952/KER/1952/24/L010; Net 19.15 MT; dated 31 May 2024; - Weighbridge ticket "Weighing card No.157031, dated 31 May 2024; from PT. Ivo Mas Tunggal-Ujung Tanjung Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Libo KCP; product Kernel; quantity 19.15 MT; based on Delivery Order No.1952/KER/1952/24/L010; based on Delivery Note No.1952/KER/TT/24/05/0324; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM9598SH. RSPO certificate No.MUTU-RSPO/030 – RSPO MB 	
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		<ul style="list-style-type: none"> - Shipping Announcement, with transaction ID No.TR-4162c8f6-aef9 for 78.73 MT CSPK Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 21 June 2024; Contract No.1952/KER/1952/24/L010; Confirmation date 26 June 2024 - Delivery Order "No.1952/KER/1952/24/L005", dated 23 February 2024 ordering shipment of 100 MT PK, from PT. Ivo Mas Tunggal-Ujung Tanjung POM (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia) to destination buyer PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia); Supply Chain Option RSPO-MB; Certificate MUTU-RSPO/010-RSPO MB; - Delivery Note No.1952/KER/TT/24/03/0168 dated 21 March 2024; based on Delivery Order No.1952/KER/1952/24/L005; Net 16.86 MT; dated 21 March 2024 - Weighbridge ticket "Weighing card No.146542, dated 21 March 2024; from PT. Ivo Mas Tunggal-Ujung Tanjung Palm Oil Mill; Buyer PT. Ivo Mas Tunggal-Libo KCP; product Kernel; quantity 16.86 MT; based on Delivery Order No.2851/KER/1952/24/L005; based on Delivery Note No.1952/KER/TT/24/03/0168; transport PT. Satrindo Jaya Agropalma; Vehicle ID No.BM8369SH. - Shipping Announcement, with transaction ID No.TR-c170fdbd-739b for 88.13 MT CSPK Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 29 February 2024; Contract No.1952/KER/1952/24/L005; Confirmation date 24 March 2024 	
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		Detail Information available: <ul style="list-style-type: none"> - The name and address of the buyer: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The name and address of the seller: PT.Ivo Mas Tunggal address Sinarmas Land Plaza Menara 2 Lt.30, Jl. MH Thamrin No.51 Gondangdia, Menteng, Jakarta Pusat, Indonesia - The loading or shipment / delivery date: 21 March 2024. - The date on which the documents were issued: Contract issued on 23 February 2024. - A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations): Palm Kernel RSPO certified Mass Balance. - The quantity of the products delivered: 16.86 MT based on weighbridge. - Any related transport documentation: Delivery Note No.1952/KER/TT/24/03/0168. - Supply chain certificate number of the seller: MUTU-RSPO/030 (from previous CB). - A unique identification number: Delivery Order "No.1952/KER/1952/24/L005" (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>PT. Ivo Mas Tunggal – Ujung Tanjung POM is using third party transporter/contractors to deliver the CPO to their buyers. For PK delivery, buyer has appointed their transporter/contractors to pick up the PK product from Ujung Tanjung POM.</p> <p>PT. BSA Logistik Indonesia provides statement letter "Surat Pernyataan PT. BSA Logistik Indonesia No.002/BLI-Cert/01/2023" signed by Director</p>	Complied

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	<p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>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>dated 10 February 2023. In the statement letter stipulates in point 6 "Mematuhi peraturan perundang-undangan yang berlaku, yakni undang-undang K3, lingkungan, perijinan, legalitas, dan ketenagakerjaan" – Shall abide to all relevant applicable rules and regulation on health and safety, environment, license, legality, manpower provision; and point 7 "Bersedia untuk dimintai keterangan dalam rangka verifikasi audit sertifikasi kelapa sawit berkelanjutan yang dilakukan lembaga sertifikasi" – will cooperative and provide necessary information during sustainable palm oil certification audit, carried out by CB.</p> <p>PT. Satrindo Jaya Agropalma provides statement letter "Surat Pernyataan PT. Satrindo Jaya Agropalma No.002/LIBT-Cert/07/2024" signed by Unit Head dated 29 July 2024. In the statement letter stipulates in point 6 "Mematuhi peraturan perundang-undangan yang berlaku, yakni undang-undang K3, lingkungan, perijinan, legalitas, dan ketenagakerjaan" – Shall abide to all relevant applicable rules and regulation on health and safety, environment, license, legality, manpower provision; and point 7 "Bersedia untuk dimintai keterangan dalam rangka verifikasi audit sertifikasi kelapa sawit berkelanjutan yang dilakukan lembaga sertifikasi" – will cooperative and provide necessary information during sustainable palm oil certification audit, carried out by CB.</p> <p>Socialization of RSPO SCCS implementation in Ujung Tanjung POM carried out 11 January 2024 in PT. Satrindo Jaya Agropalma office. Attended by 9 contractor personnel.</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.	PT. Ivo Mas Tunggal – Ujung Tanjung POM is using third party transporter/contractors to deliver the CPO to their buyers. For PK	Complied

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		<div>delivery, buyer has appointed their transporter/contractors to pick up the PK product from Ujung Tanjung POM.</div> <div>Transport CPO contractors:</div> <table><tr><th>Name</th><th>Address</th><th>Contact</th></tr><tr><td>PT. BSA Logistik Indonesia (CPO Contractor)</td><td>Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia</td><td>Hendri Swabudi Setiawan (Director)</td></tr><tr><td>PT. Satrindo Jaya Agropalma (CPO Transporter)</td><td>Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia</td><td>Iswanto (Unit Head)</td></tr></table>	Name	Address	Contact	PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)	PT. Satrindo Jaya Agropalma (CPO Transporter)	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)	
Name	Address	Contact										
PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)										
PT. Satrindo Jaya Agropalma (CPO Transporter)	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)										
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.	<div>Transport CPO contractors</div> <table><tr><th>Name</th><th>Address</th><th>Contact</th></tr><tr><td>PT. BSA Logistik Indonesia (CPO Contractor)</td><td>Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia</td><td>Hendri Swabudi Setiawan (Director)</td></tr><tr><td>PT. Satrindo Jaya Agropalma</td><td>Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia</td><td>Iswanto (Unit Head)</td></tr></table>	Name	Address	Contact	PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)	PT. Satrindo Jaya Agropalma	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)	Complied
Name	Address	Contact										
PT. BSA Logistik Indonesia (CPO Contractor)	Jl. Raya Cakung Cilincing KM.3, Jakarta, Indonesia	Hendri Swabudi Setiawan (Director)										
PT. Satrindo Jaya Agropalma	Samsam village, Kandis District, Siak Regency, Riau Province, Indonesia	Iswanto (Unit Head)										
3.8.12	<div>Record keeping</div> <div>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.</div> <div>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory</div>	<div>Daily Production report 30 December 2023: FFB processed today 1,438.62 MT; FFB processed month todate is 27,414.06 MT; CPO production today 287.82 MT; CPO produced month todate is 5,359.08 MT; PK production today 67.08 MT; PK produced month todate is 1,350.84 MT; OER today 20.01%; OER month todate is 19.55%; KER today 4.66%; KER month todate is 4.93%; CPO dispatched month todate is 5,549.87 MT; PK dispatched month todate is 1,286.91 MT.</div>	Complied									

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	<p>requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>Daily Production report 29 June 2024: FFB processed today 1,206.45 MT; FFB processed month todate 21,915.20 MT; CPO production today 197.77 MT; CPO produced month todate is 3,889.74 MT; PK production today 60.17 MT; PK produced month todate is 981.64 MT; OER today 16.39%; OER month todate is 17.75%; KER today 4.99%; KER month todate is 4.48%; CPO dispatched month todate is 3,896.03 MT; PK dispatched month todate is 964.33 MT.</p> <p>The procedure of Supply Chain Section 7 (Documentation) stipulates storage and control of recording related to product sales, transportation until product delivery must be stored according to procedure of document and record control (SOP/SMART/UMUM/SADV/I/001) with minimum retention period of 10 years.</p> <p>Ujung Tanjung POM is able to record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p>	
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Month	FFB processed (MT)		CPO production (MT)		PK production (MT)	
	Certified	Non-certified	Certified	Non-certified	Certified	Non-certified
Sept 23	4,980.97	18,704.16	1,043.71	3,842.98	259.91	961.51
Oct 23	3,410.91	20,654.51	686.05	4,144.29	167.36	1,002.62
Nov 23	3,734.95	23,383.15	787.07	4,568.53	187.63	1,179.86
Dec 23	5,233.84	22,180.22	678.31	4,336.84	256.38	1,094.46
Jan 24	3,422.18	19,359.70	659.77	3,647.98	156.92	917.19
Feb 24	3,020.83	17,530.38	586.76	3,357.43	144.81	859.03
Mar 24	1,836.55	21,093.71	341.19	3,728.50	86.84	1,013.73

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		<table><tr><td>Apr 24</td><td>2,762.61</td><td>21,978.46</td><td>495.57</td><td>4,059.24</td><td>136.48</td><td>1,053.73</td></tr><tr><td>May 24</td><td>1,819.48</td><td>24,843.08</td><td>330.39</td><td>4,558.94</td><td>81.24</td><td>1,124.73</td></tr><tr><td>Jun 24</td><td>1,499.24</td><td>20,680.90</td><td>275.11</td><td>3,614.63</td><td>64.01</td><td>917.63</td></tr></table>	Apr 24	2,762.61	21,978.46	495.57	4,059.24	136.48	1,053.73	May 24	1,819.48	24,843.08	330.39	4,558.94	81.24	1,124.73	Jun 24	1,499.24	20,680.90	275.11	3,614.63	64.01	917.63	
Apr 24	2,762.61	21,978.46	495.57	4,059.24	136.48	1,053.73																		
May 24	1,819.48	24,843.08	330.39	4,558.94	81.24	1,124.73																		
Jun 24	1,499.24	20,680.90	275.11	3,614.63	64.01	917.63																		
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>	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 20.25%, whilst from FFB to PK is 5.00%. Based on Daily Production Report dated 30 June 2024, actual extraction rate ratios from FFB into CPO is 17.75% (average 6 months), whilst from FFB to PK is 4.48% (average 6 months).	Complied																					
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	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 20.25%, whilst from FFB to PK is 5.00%. Based on Daily Production Report dated 30 June 2024, actual extraction rate ratios from FFB into CPO is 17.75% (average 6 months), whilst from FFB to PK is 4.48% (average 6 months).	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>	PT. Ivo Mas Tunggal-Ujung Tanjung POM received certified and non-certified FFB, therefore applicable supply chain model is Mass Balance (MB). Ujung Tanjung POM has 2 storage tanks, with 2300 MT capacity each.	Complied																					
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after</p>	PT. Ivo Mas Tunggal-Ujung Tanjung 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_PO1000001056.	Complied																					

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	<p>dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, Ujung Tanjung POM issued Shipping Announcement for certified CPO and PK sold. Sampled shipping transaction:</p> <ol style="list-style-type: none"> Shipping Announcement, with transaction ID No.TR-aa7af9ac-7a66 for 150.03 MT CSPO Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 14 November 2023; Contract No.DIC/1952/011123/0001; Confirmation date 28 November 2023. Shipping Announcement, with transaction ID No.TR-532c74a5-4cbb for 354.21 MT CSPO Mass Balance; from PT. Ivo Mas Tnuggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 13 December 2023; Contract No.DIC/1952/291123/0001; Confirmation date 9 January 2024. Shipping Announcement, with transaction ID No.TR-b73af211-1bb4 for 99.99 MT CSPO Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Lubuk Gaung Refinery (RSPO_PO1000003168) as Buyer. Shipping date 20 May 2024; Contract No.DIC/1952/150524/0001; Confirmation date 24 May 2024. Shipping Announcement, with transaction ID No.TR-4162c8f6-aef9 for 78.73 MT CSPK Mass Balance; from PT. Ivo Mas Tunggal-Ujung Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 21 June 2024; Contract No.1952/KER/1952/24/L010; Confirmation date 26 June 2024. Shipping Announcement, with transaction ID No.TR-c170fdbd-739b for 88.13 MT CSPK Mass Balance; from PT. Ivo Mas Tunggal-Ujung 	
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		<p>Tanjung POM (RSPO_PO1000001056) as Seller to PT. Ivo Mas Tunggal-Libo Kernel Crushing Plant (RSPO_PO1000001059) as Buyer. Shipping date 29 February 2024; Contract No.1952/KER/1952/24/L005; Confirmation date 24 March 2024.</p> <p>During this assessment period, PT. Ivo Mas Tunggal-Ujung Tanjung POM sold several volumes of certified CPO as another certification scheme. Therefore, Ujung Tanjung POM performed "Remove" in the RSPO IT Platform as well as for CSPO withdrawn from transport deduction, for examples:</p> <ul style="list-style-type: none"> - Transaction ID: ST-TR-a8832012-7f79; dated 09-04-2024; Product CSPO; Stock Transaction Type: Remove from certified stock; Transaction volume: 237.91 MT; Reason: Sold as ISCC. 	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>The procedure for claims is stated in SOP of Supply Chain for Certified Product Model Mass Balance "SOP Supply Chain untuk Produk Bersertifikat Model Mass Balance No.PT.IMT-UTJM/SOP/RANTAI PASOK-MB/23 Rev.9" dated 6 February 2023.</p> <p>The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. Statement of RSPO certified Mass Balance is only stated in sales documents of RSPO certified product.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a "non-product related" claim.</p>	<p>PT. Ivo Mas Tunggal – Ujung Tanjung POM did not use RSPO corporate communication. Corporate communications are conducted by Golden Agri-Resources (GAR) as RSPO member with membership No. 1-0096-11-000-00, member since 30 January 2005 as stated on their website: https://goldenagri.com.sg.</p>	Complied
4.2	<p>In corporate communications, a member is allowed to:</p>	<p>In corporate communication, GAR has display its RSPO membership status, display a link to the RSPO web address, stated that GAR support</p>	Complied

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	<p>A. display its RSPO membership status</p> <p>B. display the RSPO web address (www.rspo.org)</p> <p>C. state that the member supports the work of RSPO</p> <p>D. state the member's history with regard to RSPO</p> <p>E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership</p>	the work of the RSPO and stated GAR's history with regard to the RSPO. GAR did not use RSPO trademark in the website.	
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	In corporate communications, GAR does not use the RSPO corporate logo.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	In corporate communications, GAR does not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.5	<p>Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include:</p> <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	On the website, GAR stated that "The Roundtable on Sustainable Palm Oil's (RSPO) objective is to promote the growth and use of sustainable oil palm products through credible global standards and multistakeholder governance. To date, the following assets have received RSPO certification: 284,656.98 Hectares of planted area (including 47,539 hectares of plasma planted area), 37 Mills, 9 Kernel Crushing Plants, 6 Refineries, 7 Bulking stations, and 1 Oleochemical plant".	Complied

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4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>	<p>Golden Agri-Resources (GAR) is an RSPO member with membership No. 1-0096-11-000-00, member since 30 January 2005. Therefore, this indicator is not applicable.</p> <p>Not applicable</p>	Not Applicable
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied
5.1.2	Product-specific communications are voluntary.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not display product-specific communications both on-pack or off-pack to any public statement about an individual product that contains RSPO sustainable palm oil.	Complied

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5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not display product-specific communications such as RSPO label.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT. Ivo Mas Tunggal – Ujung Tanjung POM 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> <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. 	<p>PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.</p> <p>Not applicable.</p>	Not Applicable
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	<p>PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.</p> <p>Not applicable.</p>	Not Applicable

5.2 Off pack claims		
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did make off-pack claims in their shipping documents. 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, PT. Ivo Mas Tunggal – Ujung Tanjung POM stating the supply chain model and certificate number in their sales documents such as contract, delivery order, weighbridge ticket. Complied
5.2.3	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: <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	PT. Ivo Mas Tunggal – Ujung Tanjung POM is not a distributor or wholesaler. Not applicable. Not Applicable
5.3 On pack claims		
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification. Not Applicable

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	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.		
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)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* 	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable

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	*Add RSPO TM Licence Number below or next to the claim.		
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	PT. Ivo Mas Tunggal – Ujung Tanjung POM did not make on-pack claims in their product. Furthermore, PT. Ivo Mas Tunggal – Ujung Tanjung POM is entering RSPO P&C certification.	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied
Messaging			
	Messaging ALLOWED in storytelling in product-specific communications includes:	There is no messaging/label/trademark/label used. Therefore, this indicator is not applicable.	Not Applicable

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	<ul style="list-style-type: none"> [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. <p>The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations.</p>		
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"> The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". 	There is no messaging/label/trademark/label used. Therefore, this indicator is not applicable.	Not Applicable
Principle 4: Respect community and human rights and deliver benefit 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>	The company has been able to demonstrate its commitment to respecting human rights, as stated in the Sinarmas Agri Business and Food Business Policy and Human Rights which was ratified by the Head of Policy and Compliance Division on December 12, 2019. In addition, this is also stated in the company's Social and Environmental Policy which was ratified on October 1, 2022 by the Head of Upstream, CEO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Both policies explain that the Sinarmas Group is	Complied

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		<p>committed to respecting and protecting human rights in order to create a sense of security for all workers including not discriminating, providing freedom of belief, respecting and upholding human rights including the rights of human rights defenders.</p> <p>Here is the statement from the policy:</p> <ol style="list-style-type: none">1. Respecting rights and dignity in accordance with legal provisions, providing fair treatment without discrimination and building harmonious industrial relations.2. Respecting workers' rights in terms of freedom of opinion, collective bargaining and forming and joining trade unions/labor unions3. Preventing forced labor practices and not using workers resulting from human trafficking4. Ensuring that no child labor is employed in all lines of operations5. Ensuring the safety of the company's work environment and operations6. Recognizing equal rights and participation of women around the operating unit7. Creating safe and healthy work area conditions and providing environmental protection8. Respecting the rights of local and indigenous communities where the company operates9. Respecting and protecting the rights of whistleblowers and human rights defenders10. Complying with legal provisions regarding the prevention of bribery and corruption practices	
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		<p>11. Taking steps to restore and resolve negative impacts if there are human rights violations through a transparent and legitimate process.</p> <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Based on interviews with sample workers during field visits such as harvesters, pesticide sprayers, and mill operators and also interview with union labor chairman (Bpk. Suwanda and Bpk. Hariandi) and gender committee chair (Ibu Hikmatul Fadila), that stated that they had a sufficient understanding of the Human Right Policy.</p> <p>They also stated that so far there have never been any violations of human rights, acts of violence/harassment or intimidation from the management of PT Ivo Mas Tunggal and operations in the field. Also said that it was never done by the company for security by using mercenaries and paramilitary in field operations.</p>	
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>The company has been able to demonstrate its commitment to respecting human rights, as stated in the Sinarmas Agri Business and Food Business Policy and Human Rights which was ratified by the Head of Policy and Compliance Division on December 12, 2019. In addition, this is also stated in the company's Social and Environmental Policy which was ratified on October 1, 2022 by the Head of Upstream, CEO and Managing Director of Sustainability & Strategic Stakeholder Engagement. Both policies explain that the Sinarmas Group is committed to respecting and protecting human rights in order to create a sense of security for all workers including not discriminating, providing</p>	Complied

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		<p>freedom of belief, respecting and upholding human rights including the rights of human rights defenders.</p> <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Based on interviews with sample workers during field visits such as harvesters, pesticide sprayers, and mill operators and also interview with union labor chairman (Bpk. Suwanda and Bpk. Hariandi) and gender committee chair (Ibu Hikmatul Fadila), that stated that they had a sufficient understanding of the Human Right Policy.</p> <p>They also stated that so far there have never been any violations of human rights, acts of violence/harassment or intimidation from the management of PT Ivo Mas Tunggal and operations in the field. Also said that it was never done by the company for security by using mercenaries and paramilitary in field operations.</p> <p>If a dispute/problem occurs, PT Ivo Mas Tunggal management always uses an approach through established complaint and grievance procedures. The resolution of conflicts/problems using this deliberation has been quite effective. The auditor team has also conducted interviews with stakeholders such as the Sakai Indigenous People and surrounding communities as well as looking for issues from internet media. The results of the interviews revealed that there was no use of violence by the Company in its operational activities</p>	
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	(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	The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on March 8, 2022. The policy explains the activities for handling complaints related to employment	Complied

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	<p>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>and non-employment (eg: facilities, employment, etc.) and also external communication mechanisms (eg: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p> <p>The SPO Officer is responsible for receiving, recording, sorting and making a summary of complaints and conflicts, both verbally and in writing from the reporter who will then store the document as an archive that must be maintained. Many channels can be used to convey complaints and conflicts:</p> <ul style="list-style-type: none"> - Suggestion/complaint box - Telephone or short message (+62 882-1290-9203) - Public media - Certification Institution - Reports from Non-Governmental Organizations (NGOs) or - Head Office with the address Sinarmas Land Plaza, Tower II, 34th floor, Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia <p>Email: grievance@sinarmas-agri.com</p> <p>Handling of complaints and conflicts will then be verified by the person in charge, verification of complaints and conflicts that have been submitted by the reporter requires 14 working days since the reporter submitted the complaint and conflict. EM/MM can provide an initial notification letter in response to complaints and conflicts.</p>	
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>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on March 8, 2022. The policy</p>	Complied

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	<p>- Minor compliance -</p>	<p>explains the activities for handling complaints related to employment and non-employment (eg: facilities, employment, etc.) and also external communication mechanisms (eg: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p> <p>Separately, PT Ivomas Tunggal has had a SOP No. SOP/SMART/GIMS-SCMD/USDV/I/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower (e.g: facilities, etc). In the general mechanism of handling grievance, is stated as follows:</p> <ul style="list-style-type: none">• The company's commitment to protect the anonymity of whistleblowers.• Submission verbally or in writing to the contact person of the company or through labor union.• Responses will be given at a maximum of 14 working days. <p>This policy explained that all complaints will be summarized and recorded in the List of External Complaint Monitoring. However, illiterate people can submit their complaints through the village head or another representative from the stakeholder and also recorded in the List of External Complaint Monitoring.</p> <p>Log Book Internal complaint is a monitoring of internal complaints from workers, most of which are complaints related to damage to public facilities or infrastructure (worker housing and other public facilities). Until August 2024, there were 6 complaints from workers and all of them had been responded to in accordance with established procedures.</p>	
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		<p>This submission/socialization procedure is also conveyed through a flow chart and can also be conveyed through a representative authorized by the reporter or a telephone connection, so that members of the public/stakeholders who cannot read or write can still convey their complaints, as stated in 4.2.1 above.</p> <p>As for the Log Book Monitoring Escort complaints are communication monitoring from external parties or stakeholders that are usually delivered directly through letters (channel complaints directly through official letters to the Estate of Mill). Until August 2024 there were no records of complaints from external (presented at 4.2.3 below).</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>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on March 8, 2022. The policy explains the activities for handling complaints related to employment and non-employment (eg: facilities, employment, etc.) and also external communication mechanisms (eg: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p> <p>The company thought SPO Officer is responsible for receiving, recording, sorting and making a summary of complaints and conflicts, both verbally and in writing from the reporter who will then store the document as an archive that must be maintained. Many channels can be used to convey complaints and conflicts. Further the complaint or grievance will be recorded in the List of External Complaint Monitoring.</p>	Complied

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		<p>During this surveillance audit, several complaints were identified from several stakeholders which were conveyed via online media and also from interviews with stakeholders, including:</p> <p><u>A. Internal Complaints/Grievanse</u></p> <p>There are complaints from workers regarding the distribution of bonuses for the 2023 period. The FSP.PP-SPSI Workers Union filed a complaint to the Regional Controller PSM 5 Reg. Siak on July 13, 2024 and wanted a Bipartite negotiation on July 16, 2024.</p> <p>Bipartite Negotiations were held on July 19, 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT Ivomas Tunggal and PUK FSPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management.</p> <p>Opinion of the Workers Union:</p> <ul style="list-style-type: none">- Bonus period 2023 paid in 2024, based on the bonus formula agreed by the company with FSP.PP.SPSI is still underpaid by 1 month- That the company pays 2 months of wages to workers as based on the bonus calculation according to the bonus formula which should be 3 months of salary. <p>Employer's opinion:</p> <ul style="list-style-type: none">- The company pays the 2023 bonus in accordance with the PKB BKS PPS for the 2022-2024 period. The employer and employee have agreed to amend the article governing the bonus which is no longer based on the agreed formula as stipulated in the previous PKB.- In accordance with the PKB BKS PPS for the 2022-2024 period, the employee agrees that the bonus will be implemented after the	
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		<p>results of the GMS (General Meeting of Shareholders) and the payment will be made after discussions with FSP.PP-SPSI.</p> <ul style="list-style-type: none"> - With the enactment of the PKB BKS PPS for the 2022-2024 period, the bonus payment will no longer be based on an agreement, but will be determined by the company based on the company's capabilities. For the 2023 bonus, PT Ivomas Tunggal has set it at 2 months' wages. <p>Conclusion:</p> <p>The employee and employer are still in accordance with their respective opinions</p> <p>A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No. 001/PC/FSPPP-SPSI/SIK/VII/24 dated July 24, 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period.</p> <p>Based on a review of documentary evidence and interviews with interested parties, PT IMT has responded to all complaints from stakeholders in accordance with established procedures (SOP/SMART/SUST/IV/003 dated March 8, 2022).</p>	
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>PT IMT has SOP procedure No. SOP/SMART/GIMS-SCMD/USDV/I/001 (Rev. 02) which was ratified on April 11, 2017 regarding handling of worker complaints and SOP/SMART/SIGS-CSR/SADV/I/003 which was ratified on July 1, 2014 regarding handling of complaints and dissatisfaction.</p> <p>The procedure explains the mechanism for handling each complaint which can be done <i>Bipartit</i> (company management with worker representatives - labor unions) and if no agreement is reached, then</p>	Complied

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		<p><i>Tripartit</i> negotiations can be carried out, i.e. through mediation by the Manpower Office in the Regency or Province.</p> <p>Complaint channels can also be through the RSPO complaint system if the complaint does not find a solution.</p> <p>PT IMT also shows socialization to all workers and external stakeholders by installing posters that are installed in strategic places such as in front of the plantation office and factory. This poster explains the mechanism of all complaints through the union or supervision of each worker and will be recorded in the complaint book. However, for illiterate people, they can submit their complaints through the village head or other stakeholder representatives and also recorded in the complaint book.</p> <p>Based on interviews with the trade union, gender committee and also sample workers during field visits, they understood the channels for conveying their complaints, i.e. through the foreman or through the trade union.</p> <p>Mostly the internal complaints are related to the condition of facilities and infrastructure or are damaged. Based on the verification of the Log Book of Complaints and Internal Dissatisfaction, until June 2024 there were 3 complaints from workers related to the condition of public facilities and infrastructure, namely:</p> <ul style="list-style-type: none">- Complaint on February 22, 2024, from a worker named Juriasman, regarding the implementation of the rebuilding of workers' housing in ponok 3 Ujung Tanjung Estate. Has been responded to on February 22, 2024 by providing an explanation regarding the implementation of the rejuvenation of workers' housing in Pondok 3.- Complaint on May 13, 2024 from a worker named Edi Irwanto, regarding the placement of temporary worker housing during the house renovation can use type G2 housing (semi-permanent) with a leaking roof and broken bathroom door. Has been responded to on	
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		<p>May 13, 2024 by repairing the temporary type G2 house from leaks and installing a bathroom door.</p> <p>Complaint on June 25, 2024 by Sariana regarding the request for roof repair workers at Tanivo Kindergarten School and repair of the sink faucet. Has been responded to on June 25, 2024 by repairing the damaged ceiling/roof and replacing the damaged sink faucet</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>PT Ivomas Tunggal has been able to prove its contribution to community development in the form of a CSR (Corporate Social Responsibility) program that is planned and realized every year. In the preparation of this CSR program, it is based on the results of consultations with the local community that have been carried out in a document entitled Public Consultation on the Preparation of Strategic and Long-Term Social Plans with the Community in Kandis District in the Year 2024 which was carried out on February 20-22, 2024 to representatives of respondents from the surrounding community and smallholder farmers involved in the consultation, including other farmers from villages around the company such as Libo Jaya Village, Kandis Kota Village, Jambai Makmur Village, and others.</p> <p>The following are the CSR programs and realizations in 2023 i.e. total CSR budget of IDR 4,344,889,500 with 214 activities.</p> <p>CSR Activity Report in 2023, as follow:</p> <ul style="list-style-type: none"> - Education Sector; there are 24 activities with funds amounting to IDR 1,413,087,647 - Health Sector; there are 18 activities with funds amounting to IDR 292,297,550 - Infrastructure Sector; there are 19 activities with funds amounting to IDR 85,242,376 	Complied

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		<ul style="list-style-type: none"> - Economy Sector; there are 7 activities with funds amounting to IDR 218,819,739 - Environment Sector; there are 4 activities with funds amounting to IDR 47,872,000. <p>Total funds disbursed amounted to IDR 2,342,879,337 with 109 activities. Thus, the realization of the CSR program for the 2023 period has achieved 53.9% of funding and 50.93% of activities have been achieved.</p>	
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	<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> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>Based on document review, as explained in 2.1.2, PT. Ivo Mas Tunggal plantation area comes from forest area release allotted by Indonesian government the area allocation:</p> <p>Location Permit</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal showed the area allocation "Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.532/XII/1984 tentang Pencadangan Tanah Seluas 41,870 Ha di Desa Bagan Sinembah, Kecamatan Kubu dan Desa Simpang Libo, Kecamatan Mandau, Kabupaten Daerah Tingkat II Bengkalis untuk PT. Ivo Mas Tunggal" dated 7 December 1984. In the decree for allocation stated the area of 41,870 Ha comprise of four (4) locations: <ul style="list-style-type: none"> a. Bagan Sinembah I location of 13,000 Ha located in Kubu District, Bengkalis Regency – north boundary with Hutan Produksi Terbatas (Limited Production Forest) Bagan Sinembah I; south boundary with community land and state land; east boundary with Hutan Produksi Terbatas (Limited Production Forest) from Rumbai river; west boundary with PIR-SUS area Bagan Sinembah II; 	Complied

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		<p>b. Bagan Sinembah II location of 6,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community land and state land starting from Ujung Tanjung to Bagan Batu; south boundary with Hutan Produksi Terbatas (Limited Production Forest) and Hutan Produksi (Production Forest); east boundary with Hutan Produksi (Production Forest) from Dua river; west boundary with PIR-SUS area Bagan Sinembah II;</p> <p>c. Simpang Libo I location of 20,000 Ha located in Mandau District, Bengkalis Regency – north boundary with Hutan Produksi (Production Forest); south boundary with Transmigration Land SP1, SP4, SP5 from Libo river; east boundary with community and state land along Pekanbaru-Duri road; west boundary with Hutan Produksi (Production Forest) from Samsam river toward south;</p> <p>d. Simpang Libo II location of 2,370 Ha located in Mandau District, Bengkalis Regency – north boundary with community land and state land; south boundary with community land and state land along Pekanbaru-Duri road; east boundary with Hutan Produksi (Production Forest) from Kuala Sungai Belulu; west boundary with community land and state land along Pekanbaru-Duri road;</p> <p>Additionally the area of 10,000 Ha located in Bagan Sinembah, Kubu District, Bengkalis Regency has included into this decree – as per “Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.20/I/1981” dated 15 January 1981.</p> <p>- Location permit as per “Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas</p>	
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		<p>Tunggal” dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations:</p> <ol style="list-style-type: none"> Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Mandau; south boundary with forest concession PT. Mandau; east boundary with community land and PT. Caltex housing; west boundary with forest concession PT. Mandau; Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency – north boundary with forest concession PT. Kulim; south boundary with forest concession PT. Kulim; east boundary with forest concession PT. Kulim; west boundary with community land and PT. Caltex housing; Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency – north boundary with forest concession PT. Cayantry; south boundary with community plantation; east boundary with forest concession PT. Esa Indah Timber; west boundary with PIR-SUS area Bagan Sinembah II; Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency – north boundary with community plantation; south boundary with forest concession PT. Murini Timber; east boundary with forest concession PT. Murini Timber; west boundary with forest concession PT. Murini Timber; <ul style="list-style-type: none"> The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels of 26,370 Ha and 27,000 Ha. <p>The company was subsequently divided into two companies PT. Salim Ivomas Pratama and PT. Ivo Mas Tunggal, each managing separate land parcels.</p> <ul style="list-style-type: none"> The area separation and permit separation decreed as per “Surat Dinas Perkebunan Propinsi Daerah Tingkat I Riau 	
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		<p>No.IV/1045/SD.01/11.94 Perihal Dukungan Izin Prinsip Pemisahan Pengelolaan Perkebunan PT. Ivo Mas Tunggal, dated 12 November 1994.</p> <ul style="list-style-type: none"> - The decree stipulated that each company managed separate land of 53,370 Ha formerly known as PT. Ivo Mas Tunggal into: - PT. Ivo Mas Tunggal with area land of 26,370 Ha located in Mandau District, Bengkalis Regency, Riau Province managed by Sinar Mas Group; - PT. Salim Ivo Mas Pratama with area land of 27,000 Ha located in Kubu District, Bengkalis Regency, Riau Province managed by Salim Group <p>Forest Area Release</p> <ul style="list-style-type: none"> - PT. Ivo Mas Tunggal demonstrated "Keputusan Menteri Kehutanan No.036/KPTS-II/90 tentang Pelepasan Sebagian Kelompok Hutan Sungai Tentara-Sungai Minda Seluas ± 13,595 Ha, Kelompok Hutan Sungai Kandis-Sungai Pekalar Seluas ± 14,500 Ha, Kelompok Hutan Sungai Basar-Sungai Rumbia Seluas ± 9,398 Ha dan Kelompok Hutan Sungai Dua-Sungai Bangko Seluas ± 10,975 Ha di Kabupaten Daerah Tingkat II Bengkalis, Propinsi Daerah Tingkat I Riau untuk Budidaya Perkebunan Atas Nama PT. Ivo Mas Tunggal" dated 20 January 1990. In the decree the forest area released and then handed over to Badan Pertanahan Nasional to be issued for Hak Guna Usaha of PT. Ivo Mas Tunggal. <p>Land Title</p> <p>PT. Ivo Mas Tunggal issued with 2 land titles and divided for 3 mills and their separate supply bases. Ujung Tanjung Estate area of 3,253 Ha was part of land title No.25/HGU/BPN/94 of 13,432.087 Ha.</p>	
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		<ul style="list-style-type: none"> - Land title/Hak Guna Usaha (HGU) based on "Keputusan Menteri Negara Agraria/Kepala Badan Pertanahan Nasional No.25/HGU/BPN/94 tentang Pemberian Hak Guna Usaha Atas Nama PT. Ivo Mas Tunggal, Atas Tanah di Kabupaten Bengkalis" dated 10 May 1994. The land title for PT. Ivo Mas Tunggal granted area of 13,432.087 Ha for oil palm plantation located in Bengkalis Regency, until year 31 December 2028. It was stipulated that if one day PT. Caltex Pacific Indonesia needed the area under the land title for oil & gas exploration, PT. Ivo Mas Tunggal shall give good cooperation and shall not demand compensation – this was as per "Surat Direktur Jenderal Minyak dan Gas Bumi No.613/337/DJM/93" dated 18 August 1993. <p>The decree referring to survey plan "Peta Gambar Situasi Khusus No.68/1988" dated 19 November 1988 juncto "Surat Kepala Kantor Wilayah Badan Pertanahan Nasional Propinsi Riau No.135/600/94 untuk Revisi Peta Gambar Situasi Khusus No.68/1988" dated 29 January 1994 where the area from 11,043 Ha revised to 13,432.087 Ha. There were 247 HGU boundary poles for the whole HGU area.</p> <p>Minutes of B Committee "Risalah Pemeriksaan Tanah Panitia Pemeriksa Tanah (Panitia B) Provinsi Riau No.18/RSL/HGU/1987" dated 26 February 1987. The minutes stipulated that the application granted as long as utilized for oil palm plantation.</p> <ul style="list-style-type: none"> - "Sertipikat Tanda Bukti Hak No.05.12.82.17.2.00001 – Buku Tanah Hak Guna Usaha No.1 Desa Kandis, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau untuk 13,432.087 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 18 August 1988. - Map of land title as per survey plan "Peta Gambar Situasi Khusus No.68/1988" dated 19 November 1988. 	
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		<p>A proportion of Ujung Tanjung Estate still not issued with HGU/land title thus the status of the FFB production is Non-Certified. The list of non-certified blocks made up to non-certified complex, comprise of A21, A22, A23, A24, A25, B22, B23, B24, B25, B26, C52, C53, C54, C55, D53, D54, D55, D58, C59, C60, C61, C63, D62, D65; totalling 557.30 Ha.</p> <table><tr><th>Estate status</th><th>Hectarage</th><th>Remarks</th></tr><tr><td>Ujung Tanjung Estate total area</td><td>3,549.92</td><td></td></tr><tr><td>Ujung Tanjung Estate issued with HGU/land title (Certified area)</td><td>3,253.00</td><td>Certified area lower because Non-Certified blocks are round up into complex</td></tr><tr><td>Planted in Certified area</td><td>2,963.81</td><td>Planted area from the 3,253 Ha</td></tr><tr><td>Ujung Tanjung Estate has not issued with HGU/land title (Non-certified area)</td><td>557.30</td><td></td></tr></table>	Estate status	Hectarage	Remarks	Ujung Tanjung Estate total area	3,549.92		Ujung Tanjung Estate issued with HGU/land title (Certified area)	3,253.00	Certified area lower because Non-Certified blocks are round up into complex	Planted in Certified area	2,963.81	Planted area from the 3,253 Ha	Ujung Tanjung Estate has not issued with HGU/land title (Non-certified area)	557.30		
Estate status	Hectarage	Remarks																
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Planted in Certified area	2,963.81	Planted area from the 3,253 Ha																
Ujung Tanjung Estate has not issued with HGU/land title (Non-certified area)	557.30																	
4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>The company shows the Recapitulation List of Compensation Documents from 1986 to 1994. The list shows information on the name of the landowner, location/village area, compensation value. Based on interview with company officer, back in 1986 the compensation was conducted by direct payment and there was no other agreement.</p> <p>These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and district head.</p>	Complied															

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	<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>		
4.4.3	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal demonstrated the initial map planned for plantation development based on Location Permit/Izin Lokasi</p> <ul style="list-style-type: none"> - Location permit as per "Surat Keputusan Gubernur Kepala Daerah Tingkat I Riau No.KPTS.543/X/1986 tentang Izin Lokasi dan Pembebasan Hak/Pembelian Tanah Seluas Kurang Lebih 45,870 (Empat Puluh Lima Ribu Delapan Ratus Tujuh Puluh) Ha di Kecamatan Mandau dan Kecamatan Kubu, Kabupaten Bengkalis untuk Perkebunan Kelapa Sawit yang Dikelola oleh PT. Ivo Mas Tunggal" dated 8 October 1986. In the decree for location stated the 45,870 Ha comprise of four (4) locations: Libo I location of 12,370 Ha located in Mandau District, Bengkalis Regency; Libo II location of 14,000 Ha located in Mandau District, Bengkalis Regency; Bagan Sinembah I location of 9,000 Ha located in Kubu District, Bengkalis Regency; Bagan Sinembah II location of 10,500 Ha located in Kubu District, Bengkalis Regency; - The location permit completed with area map scale 1:100,000 dated 8 October 1986 indicating the area of PT. Ivo Mas Tunggal in 2 land parcels of 26,370 Ha. <p>And map as per HGU/land title</p>	Complied

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		<ul style="list-style-type: none"> - "Sertipikat Tanda Bukti Hak No.05.12.82.17.2.00001 – Buku Tanah Hak Guna Usaha No.1 Desa Kandis, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau untuk 13,432.087 Ha Pemegang Hak PT. Ivo Mas Tunggal di Jakarta" dated 18 August 1988. - Map of land title as per survey plan "Peta Gambar Situasi Khusus No.68/1988" for 13,432.087 Ha with scale 1:20,000 dated 19 November 1988. 	
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>Based on document review, all document pertaining to land compensation process available in Bahasa Indonesia.</p> <p>Based on interview with stakeholder Sam sam Village, Jambai Makmur Village, Belutu Village, company presented all information related to land compensation process, negotiation, in Bahasa Indonesia.</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>Based on document review, the previous landowner can appoint their own representative and/or legal counsel.</p> <ul style="list-style-type: none"> - Letter from Mandau District, No.181/Pem/09.484 dated 3 September 1992 stating one of the community member TS Makmur claimed his land was already cleared by PT. Ivo Mas Tunggal and demand for land compensation of Rp.15,000,000. - TS Makmur appointed his representative, Belutu village head to negotiate the claim over 6 Ha land, with company as per "Surat Kuasa TS Makmur kepada Abdul Mansur" dated 13 September 1994. 	Complied
4.4.6	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>Based on document review, company is opening channel for negotiation with previous landowner.</p> <ul style="list-style-type: none"> - Statement letter from TS Makmur, dated 3 August 1992; the letter stating he has land of 350,000 m² located in Belutu village cleared for plantation PT. Ivo Mas Tunggal and demanded for land compensation of Rp.15,000,000. - Letter from Mandau District, No.181/Pem/09.484 dated 3 September 1992 stating one of the community member TS Makmur claimed his 	Complied

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		<p>land was already cleared by PT. Ivo Mas Tunggal and demand for land compensation of Rp.15,000,000.</p> <ul style="list-style-type: none"> - Letter from company "Surat PT. Ivo Mas Tunggal No.Est/011/KSE-Pem/IX/92 Perihal Tanah TS Makmur" dated 5 September 1992 – stating company has received the letter and stipulates that company willing to compensate the land of 6 Ha as per "Berita Acara Penyerahan Uang Sagu Hati Proyek Kebun Kandista kepada Masyarakat Desa Belutu" period of September 1992. The compensation process for 6 Ha land will follow musyawarah process between complainant and company. - TS Makmur made statement letter and agreed to release his land of 6 Ha and accept the compensation from PT. Ivo Mas Tunggal "Surat Pernyataan" dated 16 September 1994. - TS Makmur made statement letter for land release "Surat Pernyataan Melepaskan Hak Atas Tanah" dated 16 September 1994. The letter stipulated his land of 6 Ha has been compensated Rp.2,550,000 witnessed by Belutu Village Head and Mandau District Head. - Payment receipt "Kwitansi TS Makmur dari PT. Ivo Mas Tunggal-Sam Sam untuk Ganti Rugi Tanah/Tanaman Seluas 6 Ha" dated 16 September 1994 	
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	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1994 in area of PT. Ivo Mas Tunggal – Ujung Tanjung Estate.	Complied
4.5.2	(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new	Complied

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	<p>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>planting after 2005. The latest land compensation was carried out in 1994 in area of PT. Ivo Mas Tunggal – Ujung Tanjung Estate.</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>Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1994.</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>Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1994.</p> <p>As a result of interviews with representatives of Samsam Village, Jambai Makmur and Belutu Village, local communities do not experience any restrictions regarding access to water and food in the company's operational areas because they get it from their own bore well and market in Kandis Kota.</p>	Complied
4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p> <p>- Minor compliance -</p>	<p>Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1994.</p>	Complied

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4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -	Based on document verification of AMDAL, HCV Assessment, land use title and public consultation with relevant stakeholder, there's no new planting after 2005. The latest land compensation was carried out in 1994.	Complied																		
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes. - Minor compliance -	<p>Based on field visit and record verification, there was no new land acquisition and/or new planting after 15 November 2018. PT. Ivo Mas Tunggal-Ujung Tanjung Estate informed the oil palm planting year.</p> <table><tr><th>Planting year</th><th>Ujung Tanjung Estate (Ha)</th></tr><tr><td>1987*</td><td>30.31</td></tr><tr><td>1988*</td><td>18.96</td></tr><tr><td>1989*</td><td>22.79</td></tr><tr><td>2017**</td><td>238.75</td></tr><tr><td>2018**</td><td>724.27</td></tr><tr><td>2020**</td><td>1,839.80</td></tr><tr><td>2021**</td><td>88.93</td></tr><tr><td>Total planted area</td><td>2,963.81</td></tr></table> <p><i>*) old oil palm not replanted in river buffer zones/HCV areas</i> <i>**) replanted oil palm</i></p> <p>There was no case and/or area in the plantation mandated with expropriations in the national interest and/or agrarian reform and/or anti-drug programmes.</p>	Planting year	Ujung Tanjung Estate (Ha)	1987*	30.31	1988*	18.96	1989*	22.79	2017**	238.75	2018**	724.27	2020**	1,839.80	2021**	88.93	Total planted area	2,963.81	Complied
Planting year	Ujung Tanjung Estate (Ha)																				
1987*	30.31																				
1988*	18.96																				
1989*	22.79																				
2017**	238.75																				
2018**	724.27																				
2020**	1,839.80																				
2021**	88.93																				
Total planted area	2,963.81																				
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	Based on interview with village head and community of Belutu Village, Jambai Makmur Village, Sam sam Village, there was no community in	Not Applicable																		

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		<p>voluntary isolation present in PT. Ivo Mas Tunggal area since development stage in late 1980s.</p> <p>Based on HCV assessment document, there was no community in voluntary isolation present in PT. Ivo Mas Tunggal area of 25,000 Ha.</p> <p>Not applicable</p>	
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev. 01" dated 8 November 2017 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Procedure for identifying land as follow:</p> <ul style="list-style-type: none"> Identifying legal: determined by government in form of permit (location permit). Identifying customary or user right: conducted during pre-inventory land (company, village and district team). Land inventory physically verification: conducted by land ownership, local government (village and district), boundary indicator, neighbouring landowner and company. <p>The latest land compensation was carried out in 1994 for operation area of Ujung Tanjung Estate. Based on document review and interview with previous landowner, land compensation process has followed the procedure.</p>	Complied
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to</p>	Complied

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	- Critical (Major) compliance -	the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement). - Minor compliance -	The development of a partnership program plasma plantation with full managed scheme (Koperasi Produsen Sakai Mandiri Kandis) through a plantation revitalization program with customary organization Yayasan Adat Sakai. Based on the results of a review of records of agreements with cooperatives collaborating in the plasma program, there are several farmers from various genders. Based on stakeholder interview, land compensation agreement was also signed by each landowner without any coercion from company, witnessed by the village administrator and district authority.	Complied
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them. - Minor compliance -	The company shows the Recapitulation List of Compensation Documents from 1986 to 1994. The list shows information on the name of the landowner, location/village area, compensation value.	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	PT. Ivo Mas Tunggal refers to corporate procedure to identify people and/or community groups entitled to compensation in "SOP Ganti Rugi Tanah/Lahan No.SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to identify people and/or community groups entitled to compensation.	Complied
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.	PT. Ivo Mas Tunggal refers to corporate procedure "SOP Ganti Rugi Tanah/Lahan No. SOP/SMART/SENS-CSR/SADV/I/003 rev.01" dated 8 November 2017. The procedure is described how to calculate and	Complied

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	- Critical (Major) compliance -	<p>distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.</p> <p>Based on auditor observation, this procedure available on each estate unit and accessible to stakeholders.</p>	
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>	The company can show recapitulation of previous landowners (period 1986 to 1992) who have been compensated. Compensation is only made for the area within HGU areas owned by the company.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	<p>Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.</p> <p>- Minor compliance -</p>	<p>Based on stakeholder interview with customary organization Yayasan Adat Sakai there was no land dispute in company area Ujung Tanjung Estate. Based on stakeholder interview with Samsam Village, Jambi Makmur Village, Belutu Village there was no land dispute in company area Ujung Tanjung Estate.</p> <p>Based on interview with Lands Office/Badan Pertanahan Nasional Siak stated there was no report of land dispute in company area Ujung Tanjung Estate.</p>	Complied
4.8.2	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>Based on stakeholder interview with customary organization Yayasan Adat Sakai there was no land dispute in company area Ujung Tanjung Estate. Based on stakeholder interview with Samsam Village, Jambi Makmur Village, Belutu Village there was no land dispute in company area Ujung Tanjung Estate.</p> <p>Based on interview with Lands Office/Badan Pertanahan Nasional Siak stated there was no report of land dispute in company area Ujung Tanjung Estate.</p>	Complied

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		<p>PT. Ivo Mas Tunggal showed record of land complaint resolution process during plantation development stages year 1992-1994:</p> <ul style="list-style-type: none"> - Statement letter from TS Makmur, dated 3 August 1992; the letter stating he has land of 350,000 m² located in Belutu village cleared for plantation PT. Ivo Mas Tunggal and demanded for land compensation of Rp.15,000,000. - Letter from Mandau District, No.181/Pem/09.484 dated 3 September 1992 stating one of the community member TS Makmur claimed his land was already cleared by PT. Ivo Mas Tunggal and demand for land compensation of Rp.15,000,000. - Letter from PT. Ivo Mas Tunggal No.Est/011/KSE-Pem/IX/92 Perihal Tanah TS Makmur dated 5 September 1992 – stating company has received the letter and stipulates that company willing to compensate the land of 6 Ha as per “Berita Acara Penyerahan Uang Sagu Hati Proyek Kebun Kandista kepada Masyarakat Desa Belutu” period of September 1992. The compensation process for 6 Ha land will follow musyawarah process between complainant and company. - TS Makmur appointed his representative, Belutu village head to negotiate the claim over 6 Ha land, with company as per “Surat Kuasa TS Makmur kepada Abdul Mansur” dated 13 September 1994. - TS Makmur made statement letter and agreed to release his land of 6 Ha and accept the compensation from PT. Ivo Mas Tunggal “Surat Pernyataan” dated 16 September 1994. - TS Makmur made statement letter for land release “Surat Pernyataan Melepaskan Hak Atas Tanah” dated 16 September 1994. The letter stipulated his land of 6 Ha has been compensated Rp.2,550,000 witnessed by Belutu Village Head and Mandau District Head. - Payment receipt “Kwitansi TS Makmur dari PT. Ivo Mas Tunggal-Sam Sam untuk Ganti Rugi Tanah/Tanaman Seluas 6 Ha” dated 16 September 1994. 	
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4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p> <p>- Minor compliance -</p>	<p>Evidence list of land compensation recipient</p> <ul style="list-style-type: none"> - Land compensation summary "Pernyataan/Bukti Penerimaan Uang dari PT. Ivo Mas Tunggal" signed by Sam Sam Village Head and Mandau District Head in June 1987. There were 49 villagers from Sam Sam village received the land compensation totalling Rp.15,675,000. - Statement letter "Surat Pernyataan" signed by Community Group – Zakaria; Sam Sam Village Head – Bahream Syah Hz.; and Mandau District Head – M Yunus; dated 3 November 1986. The letter stipulates the community accept the decision from "Panitia Pembebasan Tanah Pemerintah Daerah Tingkat II Bengkalis", confirmed received land compensation "Saguh Hati" in accordance with the situation of the land/plantation handed over; the community stated they responsible to respond if any party claimed has not been compensated. - "Berita Acara Serah Terima Uang Saguhati Proyek Kebun Kandista Desa Belutu, Kecamatan Mandau" signed by Belutu Village Head, Estate Manager, RC Riau, dated 11 March 1992. Witnessed by Belutu Village Secretary, Religious Leader Belutu Village, Cultural Leader Belutu Village, Mandau District Head. Completed with Land Clearing Map scale 1:40,000 - Payment receipt "Kwitansi Desa Belutu dari PT. Ivo Mas Tunggal-Perkebunan Kandista untuk Uang Saguhati Rp.26,000,000" dated 11 March 1992. - "Daftar Nama-Nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Belutu Kelompok I" signed 15 November 1986 for 18 landowners total compensation paid Rp.1,705,000. - "Daftar Nama-Nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Belutu Kelompok II" signed 15 November 1986 for 19 landowners total compensation paid Rp.1,920,000. 	Complied
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		<ul style="list-style-type: none"> - "Daftar Nama-Nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Belutu Kelompok III" signed 15 November 1986 for 18 landowners total compensation paid Rp.2,120,000. - "Daftar Nama-Nama Penerima Uang Sagu Hati dari PT. Ivo Mas Tunggal Desa Belutu Kelompok IV" signed 15 November 1986 for 15 landowners total compensation paid Rp.2,110,000. 	
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal demonstrated that currently no land conflict or dispute over land.</p> <p>PT. Ivo Mas Tunggal showed land complaint resolution process during plantation development stages:</p> <ul style="list-style-type: none"> - Statement letter from TS Makmur, dated 3 August 1992; the letter stating he has land of 350,000 m2 located in Belutu village cleared for plantation PT. Ivo Mas Tunggal and demanded for land compensation of Rp.15,000,000. - Letter from Mandau District, No.181/Pem/09.484 dated 3 September 1992 stating one of the community member TS Makmur claimed his land was already cleared by PT. Ivo Mas Tunggal and demand for land compensation of Rp.15,000,000. - Letter from PT. Ivo Mas Tunggal No.Est/011/KSE-Pem/IX/92 Perihal Tanah TS Makmur dated 5 September 1992 – stating company has received the letter and stipulates that company willing to compensate the land of 6 Ha as per "Berita Acara Penyerahan Uang Sagu Hati Proyek Kebun Kandista kepada Masyarakat Desa Belutu" period of September 1992. The compensation process for 6 Ha land will follow musyawarah process between complainant and company. - TS Makmur appointed his representative, Belutu village head to negotiate the claim over 6 Ha land, with company as per "Surat Kuasa TS Makmur kepada Abdul Mansur" dated 13 September 1994. 	Complied

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		<ul style="list-style-type: none"> - TS Makmur made statement letter and agreed to release his land of 6 Ha and accept the compensation from PT. Ivo Mas Tunggal "Surat Pernyataan" dated 16 September 1994. - TS Makmur made statement letter for land release "Surat Pernyataan Melepaskan Hak Atas Tanah" dated 16 September 1994. The letter stipulated his land of 6 Ha has been compensated Rp.2,550,000 witnessed by Belutu Village Head and Mandau District Head. - Payment receipt "Kwitansi TS Makmur dari PT. Ivo Mas Tunggal-Sam Sam untuk Ganti Rugi Tanah/Tanaman Seluas 6 Ha" dated 16 September 1994. 	
Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.			
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.			
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders. - Minor compliance -	<p>The company has shown a list of FFB suppliers including from smallholders: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Koperasi Air Kehidupan, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>All of these FFB suppliers are under the contract of PT Agrotunggal Jayamandiri (PT ATJM), and the company has a MOU with PT Agrotunggal Jayamandiri, namely the Fresh Fruit Bunch Processing Agreement between PT Agrotunggal Jayamandiri and PT Ivo Mas Tunggal on December 29, 2023 and takes effect from January 1, 2024 to December 31, 2024. The processing compensation fee is Rp 400 /kg which will be billed to the company every month and payment is made no later than 14 days from the billing date.</p> <p>As for the FFB price between PT ATJM and its suppliers.</p> <p>The following SPKs were sampled during the ASA 2_1 Audit, namely:</p>	Complied

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		<ol style="list-style-type: none"> 1. SPK between PT ATJM and Koperasi Sumber Rezeki with number: 001/TBS/ATJM-KUD SBRX/XII/2023 dated 28 december 2024 and valid until 31 December 2024. 2. SPK between PT ATJM and Koperasi Air Kehiduoan with number: 001/TBS/ATJM-KUD KAKX/XII/2022 dated 28 december 2024 and valid until 31 December 2024. 3. SPK between PT ATJM and CV. Jaya Anugrah Jaya with number: 001/TBS/ATJM-KUD KAKX/XII/2022 dated 22 Januari 2024 and valid until 1 February 2025. <p>In each SPK, it is stated that the price of FFB with cooperatives is agreed to follow the price of FFB set by the Riau Province Plantation Office periodically every week. And the FFB price with other than cooperatives is to follow the CPO price trend and market price.</p>	
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>The company has shown a list of FFB suppliers including from smallholders: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Koperasi Air Kehidupan, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>All of these FFB suppliers are under the contract of PT Agrotunggal Jayamandiri (PT ATJM), and the company has a MOU with PT Agrotunggal Jayamandiri, namely the Fresh Fruit Bunch Processing Agreement between PT Agrotunggal Jayamandiri and PT Ivo Mas Tunggal on December 29, 2023 and takes effect from January 1, 2024 to December 31, 2024. The processing compensation fee is Rp 400 /kg which will be billed to the company every month and payment is made no later than 14 days from the billing date.</p> <p>As for the FFB price between PT ATJM and its suppliers.</p> <p>The following SPKs were sampled during the ASA 2_1 Audit, namely:</p>	Complied

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5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>The company has shown a list of FFB suppliers including from smallholders: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Koperasi Air Kehidupan, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>All of these FFB suppliers are under the contract of PT Agrotunggal Jayamandiri (PT ATJM), and the company has a MOU with PT Agrotunggal Jayamandiri, namely the Fresh Fruit Bunch Processing Agreement between PT Agrotunggal Jayamandiri and PT Ivo Mas Tunggal on December 29, 2023 and takes effect from January 1, 2024 to December 31, 2024. The processing compensation fee is Rp 400 /kg which will be billed to the company every month and payment is made no later than 14 days from the billing date.</p> <p>As for the FFB price between PT ATJM and its suppliers.</p> <p>The following SPKs were sampled during the ASA 2_1 Audit, namely:</p>	Complied

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5.1.4	<p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and re-payments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>The company has shown a list of FFB suppliers including from smallholders: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Koperasi Air Kehidupan, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>All of these FFB suppliers are under the contract of PT Agrotunggal Jayamandiri (PT ATJM), and the company has a MOU with PT Agrotunggal Jayamandiri, namely the Fresh Fruit Bunch Processing Agreement between PT Agrotunggal Jayamandiri and PT Ivo Mas Tunggal on December 29, 2023 and takes effect from January 1, 2024 to December 31, 2024. The processing compensation fee is Rp 400 /kg which will be billed to the company every month and payment is made no later than 14 days from the billing date.</p> <p>As for the FFB price between PT ATJM and its suppliers.</p> <p>The following SPKs were sampled during the ASA 2_1 Audit, namely:</p>	Complied

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5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>The company has shown a list of FFB suppliers including from smallholders: KUD Sumber Rezeki, CV Wijaya, CV Surya Intan, Koperasi Air Kehidupan, CV Jaya Anugrah Jaya, PT Permata Agro Makmur Sejati, CV Wahyu Widodo, PT Ula Tersia Prima Sejati and Tinna Merry.</p> <p>All of these FFB suppliers are under the contract of PT Agrotunggal Jayamandiri (PT ATJM), and the company has a MOU with PT Agrotunggal Jayamandiri, namely the Fresh Fruit Bunch Processing Agreement between PT Agrotunggal Jayamandiri and PT Ivo Mas Tunggal on December 29, 2023 and takes effect from January 1, 2024 to December 31, 2024. The processing compensation fee is Rp 400 /kg which will be billed to the company every month and payment is made no later than 14 days from the billing date.</p> <p>As for the FFB price between PT ATJM and its suppliers.</p> <p>The following SPKs were sampled during the ASA 2_1 Audit, namely:</p>	Complied

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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>	Based on the verification result of Proof of payment from Company to PT Agrotunggal Jaya Mandiri and from PT Agrotunggal Jaya Mandiri to CV Jaya Anugrah Jaya, there was a payment of FFB purchase on June 26, 2024 through bank transfer.	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 has been testing the weighbridge periodically every 1 year. The following are the results of the periodic test of the weighbridge:</p> <p>Weighbridge I</p> <p>The results of the weighbridge testing by the Department of Trade and Industry UPTD Legal Metrology of Siak Regency with number: 500.2.3.15/DISDAGPERIN/UPTD-ML/126 on July 17, 2024 for the electronic weighbridge brand Avery Weigh-Tronik model ZM510-SD4, Serial Number 11650253 with a capacity of 50,000 kg/10 Kg: class III with the results meeting the requirements of the 2024 retest by affixing a valid mark. Legalized under the Law of the Republic of Indonesia no.2</p>	Complied

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		<p>of 1981 concerning Legal Metrology is valid until July 11, 2025 or the mark is damaged.</p> <p>Weighbridge II</p> <p>The results of the weighbridge testing by the Department of Trade and Industry UPTD Legal Metrology of Siak Regency with number: 500.2.3.15/DISDAGPERIN/UPTD-ML/125 on July 17, 2024 for the electronic weighbridge of the Avery Weigh-Tronik brand model ZM510-SD4, Serial Number 190250022 with a capacity of 50,000 kg/10 Kg: class III with the results meeting the requirements of the 2024 retest by affixing a valid mark. Legalized under the Law of the Republic of Indonesia no.2 of 1981 concerning Legal Metrology is valid until July 11, 2025 or the tera mark is damaged.</p>	
5.1.8	<p>The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.</p> <p>- Minor compliance -</p>	<p>In supporting and inviting independent smallholder with certification, the company has shown proof of this support with sustainability outreach to the community which included discussing RSPO certification which was held on 17 March 2023 at the Kandis sub-district multi-purpose hall which was covered by 63 participants and on 17 - 18 May 2024 socialization specifically for the Kandis Sejahtera Cooperative and the Swadaya Mas Bersama Cooperative at the Kosa SKJA Office which was attended by 71 participants. Apart from that, the company also assisted in arranging the issuance of SHM for 23 plots of land owned by smallholder members of the Swadaya Mas Bersama Cooperative.</p>	Complied
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>There is no different mechanism related to handling complaints/conflicts with smallholders, namely using SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on March 8, 2022. Separately, PT Ivomas Tunggal has had a SOP No. SOP/SMART/GIMS-SCMD/USDV/I/001 (Rev. 02) validated on 11 April 2017 concerning in handling workers grievances. The policy explained activities of handling grievances related to manpower or non-manpower</p>	Complied

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		<p>(e.g: facilities, etc). In the general mechanism of handling grievance, is stated as follows:</p> <ul style="list-style-type: none"> • The company's commitment to protect the anonymity of whistleblowers. • Submission verbally or in writing to the contact person of the company or through labor union. • Responses will be given at a maximum of 14 working days. <p>Based on interviews with smallholder representatives, up to now there have been no complaints related to partnership cooperation with PT Ivomas Tunggal.</p>	
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>PT Ivomas Tunggal always consults with farmers, both fostered farmers and smallholder. Consultation activities are carried out simultaneously with the management and monitoring activities of the SIA for the 2024 period which were carried out on February 20-22, 2024 to representatives of respondents from the surrounding community and smallholder farmers involved in the consultation, including other farmers from villages around the company such as Libo Jaya Village, Kandis Kota Village, Jambai Makmur Village, and others. Also included are farmer shareholders from the Swadaya Mas Bersama Cooperative and Sawit Kandis Sejahtera and other independent oil palm farmers.</p> <p>The results of monitoring and review of the 2024 SIA management plan show that there are positive impacts:</p> <ul style="list-style-type: none"> - An increase in community income from TBS production - Can open up employment opportunities as workers in PSR plantations 	Complied

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		<p>In addition, there are also several hopes from smallholders around the PT Ivomas Tunggal plantation, including:</p> <ul style="list-style-type: none"> - Price certainty, and - Adequate road access. <p>PT Ivomas Tunggal has also conducted socialization related to sustainability and ISPO-RSPO certification to samllholders on January 25, 2023 in Pencing Bekulo Village, some of the participants include: Saeit Kandis Sejahtera cooperative, Swadaya Mas Bersama Cooperative which was attended by around 65 farmers (samllholders). The socialization of sustainability and ISPO-RSPO certification was again carried out on May 18, 2024 which was attended by around 70 farmers from the Swadaya Mas Bersama Cooperative and the Sawit Kandis Sejahtera Cooperative.</p>	
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>The company has developed a program to improve the standard of living of local farmers by implementing the Smallholder Oil Palm Replanting (PSR) program. This program helps local farmers in carrying out replanting on farmer plantations such as mechanical planting and tumbling, land clearing, provision of oil palm seeds, and oil palm planting.</p> <p>This is done with the expectation or need to ensure that oil palm plantations owned by farmers come from official seeds (Damimas Seeds) with the aim of increasing farmers' income in the future through the sale of FFB.</p>	Complied
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.</p> <p>- Minor compliance -</p>	<p>In supporting and inviting independent smallholders with certification, the company has shown evidence of this support with the socialization of sustainability to the community which includes discussing RSPO certification which was held on 17 March 2023 at the function hall of kandis sub-district which was attended by 63 participants and on 17-18</p>	Complied

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		May 2024 the socialization was devoted to Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama at the Kosa SKJA Office which was attended by 71 participants. In addition, the company also assisted in managing the issuance of SHM on 23 plots of land owned by members of the Koperasi Swadaya Mas Bersama.	
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	The company has conducted simulation training on handling the use of pesticides, handling spills and chemical poisoning for KSBA and SKJA plasma land owners on 20 June 2024.	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	<p>The progress report of the company's farmer support program is included in the plantation business development report, the 2023 SIA Report & Review, and the 2023 CSR program recapitulation report. The report explains the development of the company's PSR program, i.e. Koperasi Swadaya Mas Bersama with areas 512 Ha and Koperasi Sawit Kandis Sejahtera an areas 542 Ha. At the time of the audit can be shown and explained properly.</p> <p>In addition, the company also has a partnership program with several smallholders around the plantation (independent smallholder), some of whom are already producing and some are still in the planning stage of planting oil palm, such as:</p> <ul style="list-style-type: none"> - Koperasi Produsen Sakai Mandiri Kandis with an area of 248.64 Ha which is still in development progress - Koperasi Sumber Rezeki with an area of 620 Ha with 300 smallholders. <p>Based on interviews with smallholder representatives, they have also received socialization regarding RSPO-Sustainable palm oil plantations.</p>	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.			

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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>PT Ivomas Tunggal has had a Company Policy regarding a non-discrimination and equal opportunity policy as indicated in the GAR Social and Environmental Policy (GSEP) document which was passed on October 1, 2022. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship.</p> <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Based on interviews with sample workers during field visits such as (harvesters, pesticide sprayers, and mill operators), that stated that they had a sufficient understanding of the company policy related to non-discrimination and equal opportunity policy. Based on this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion, retirement, and termination of employment must be documented/available to workers and their representatives.</p>	Complied
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>During the audit, the company was able to show job vacancy announcements and employment agreements between workers and the company that showed no request for payment during the recruitment process. In addition, in the job vacancies that had been published by the company, there were no discriminatory requirements regarding gender, race or ethnicity, disability, sexual orientation, age, or beliefs.</p> <p>Based on the results of interviews with the labor office, gender committee, labor unions, and workers (harvesters and milling operators) at UTNE and UTJM, it was found that workers never felt that the</p>	Complied

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		company was discriminating against them. It was explained that all activities ranging from recruitment, performance assessments, and promotions were given equal opportunities regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, union membership, politics, or age. There was no difference in communication between superiors and workers because of the things mentioned above, so workers did not feel isolated or discriminated against by their superiors. The company also did not ask for any payment or fee during the recruitment process. Example of a recruitment process, see 6.1.3 below.	
6.1.3	<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>Employee recruitment SOP No. KHI-smart/001-01 dated 1 march 2018, explains the process of accepting prospective workers/laborers from administrative selection, interviews, health checks and decisions on acceptance as workers. And ensuring that there are no costs or guarantees charged to workers/laborers.</p> <p>Recruitment, including promotion of workers, is based on needs, abilities, skills and work experience.</p> <p>Promotion is conducted based on work period, annual evaluation result and availability of position. All workers are treated equally in accordance with company regulation including rights of the worker as well.</p> <p>1) Records on manpower procedure had been documented, as verified randomly to the several documents, here as follows:</p> <p>Recruitment as a harvester in July 2023: on behalf of prospective workers: Joko Sumantri</p> <p>Some attachments to the work requirements, including:</p> <ul style="list-style-type: none"> - Job Application Letter on behalf of Joko Sumantri - Photocopy of the latest diploma - Photocopy of KTP - Photocopy of Family Card 	Complied

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		<ul style="list-style-type: none"> - Photocopy of SKCK; <i>Surat keterangan Catatan Kepolisian</i> - Curriculum Vitae - 3x4 size photo - Covid-19 vaccine card/certificate <p>Pre-Employment Health Examination History for Joko Sumantri for harvester work was conducted by PT Ivomas Tunggal Clinic (dr. Endang) on 5/7/2023 and the examination results stated "Fit to work"</p> <p>The results of the examination were declared "Fit to work" Fixed-Time Work Agreement dated 6/7/2023 in the name of Joko Sumantri for the type of work as a harvester in Division 3 Ujung Tanjung Estate. With a validity period until 5/7/2024</p> <p>The letter of acceptance of work signed by the Estate Manager and worker (Joko Sumantri) dated 1/8/2024 as a permanent worker with the PT-4A group with a probationary period of 3 months.</p> <p>Decree from Estate Manager Ujung Tanjung Estate dated 1/08/2024 concerning Appointment as a permanent employee effective from 1/8/2024.</p> <p>2) Examples of Employee Promotions:</p> <p>Based on the Decree of the Estate Manager of Ujung Tanjung dated October 30, 2021 concerning Appointment as a permanent employee on behalf of Novia Widiyanto (Central UTNE Polyclinic) effective from November 1, 2021.</p> <p>Workers at PT Ivomas Tunggal Ujung Tanjung also get access to training every year through the 2024 Training Program. In the 2024 Training</p>	
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		<p>Program, there are 33 training activities from January - December 2024 including training activities:</p> <ul style="list-style-type: none"> - Socialization of Company Policy - Refreshment of Best Management Practices procedures (harvesting, spraying, fertilizing, pest control, etc.) - Environmental training (waste management, HCV, etc.) <p>Training related to the implementation of the Occupational Health and Safety system (use of PPE, emergency response, etc.)</p>	
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>The company is committed to implementing company policies related to protection of reproduction and breastfeeding women based on Circular Letter from VPA-PSM 5 dated July 8, 2011 concerning Pregnant and Breastfeeding Female Workers, stating:</p> <ul style="list-style-type: none"> - Pregnant and breastfeeding female workers are not allowed to work as sempeort personnel - Pregnant and breastfeeding female workers are not allowed to work in types of work that are directly related to the management of hazardous chemicals in accordance with applicable provisions. <p>The company conducts regular monthly pregnancy checks for female workers by the Sam Sam Clinic Doctor (dr. Endang). This pregnancy check is not a pro-active discrimination against female workers, but as an identification of the condition of female workers whether they are pregnant, and if pregnancy is identified, the female workers will be transferred to other jobs that do not use/are related to chemicals (such as: spraying/pesticides or herbicides and fertilizers). The last pregnancy check was carried out on the date 27/07/2023</p>	Complied

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6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivomas Tunggal-Ujung Tanjung has formed a Gender Committee based on the Decree from Estate Manager dated 2 January 2016.</p> <p>The following is the organizational structure of the PT Ivomas Tunggal - Ujung Tanjung Gender Committee for the 2024 period updated as of January 1, 2024:</p> <p>Chairman: Hikmatul Fadilah</p> <p>Secretary:</p> <ol style="list-style-type: none"> 1. Titik Kurniatik 2. Ryna Sunanty 3. Yuswnto <p>Treasurer: Sariana</p> <p>Supervisor section at Pondok 3:</p> <ol style="list-style-type: none"> 1. Astuti 2. Seniwati 3. Suhariati 4. Ahmad Arbani <p>Supervisor section at Pondok 4:</p> <ol style="list-style-type: none"> 1. Nur Dahlia 2. Sumiatun 3. Eliadi <p>Supervisor section at Ponok UTJM:</p> <ol style="list-style-type: none"> 1. Rosmiati 2. Rina Sunanti <p>The Gender Committee Work Program for the 2024 period includes:</p>	Complied
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		<ol style="list-style-type: none"> 1) Socialization of prevention of sexual harassment and violence in the workplace, planned to be carried out in September 2024 2) Socialization of prevention of sexual harassment against children, planned to be carried out in September 2024 3) Socialization regarding women's reproductive rights in the workplace, planned to be carried out in September 2024 4) Monitoring the provision of menstrual and maternity leave for female workers, routinely carried out every month 5) Monitoring the use of spraying workers for pregnant and lactating women, routinely carried out every month 6) Monitoring the Condition of Childcare Facilities, routinely carried out every month. <p>Several activities have been carried out even though they are not included in the work program, for example:</p> <ol style="list-style-type: none"> 1. Stunting socialization 2. Provision of lactation rooms for breastfeeding mothers in each BPA (child care center). The time given for breastfeeding children is 15-30 minutes. <p>Based on an interview with the head of the gender committee during the audit, up to this surveillance audit, there have been no cases of sexual harassment against female and child workers and no violent practices have been carried out in field operations at Ujung Tanjung Estate and Mill.</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>The determination of wages at PT Ivo Mas Tunggal is based on the determination of the minimum wage in 2024 by the Governor of Riau Based on Decree 7618/XI/2023 dated November 30, 2023 concerning the Minimum Wage for Regency/City in Riau Province in 2024 amounting to IDR 3,465,930.75 per month. Furthermore, PT Ivo Mas Tunggal</p>	Complied

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		<p>issued a Director's Circular through a Decree No. 036/PSM 5/HR PSM 5/12/2023 dated January 1, 2024 concerning the Wage Scale Structure of Permanent Workers of PT Ivo Mas Tunggal, Siak Region in 2024.</p> <p>Wage Scale Structure for the 2024 period:</p> <p>Starting from the lowest wage for permanent workers in the PT-4T group of IDR 3,286,430 and the highest wage in the PT-1A group of IDR 4,268,080.</p> <p>Regarding wages with units of yield/volume, especially for wages for FFB harvesting, PT Ivo Mas Tunggal has issued Circular Letter No. SE-008/09/VPA/2022 dated September 1, 2022, concerning the premium system for harvesting FFB for oil palm and the collection of loose fruit PSM 5 - SIAK, determining the harvest contract wages based on tree height and topographic conditions. For example:</p> <p>Group I, Condition D (land), Tree Height P1, premium reaches the base of IDR 800, harvest premiums as follows:</p> <ul style="list-style-type: none"> - Level 1 is 800 Kg and IDR 1,000/Hk, - Level 2 is 1,100 Kg and IDR 2,250/Hk - Premium per Kilogram of FFB is IDR 48.9. <p>Loose Fruit Picking Wages:</p> <ul style="list-style-type: none"> - Group I Rp 650/kg - Group II and III Rp 645/kg - Group IV-XII Rp 530/kg <p>Based on interviews with a sample of workers during field visits (2 workers for loose fruit picking, 5 workers for spraying and 2 workers for harvesting), the determination of wages and premiums (harvest and non-harvest) was in accordance with the work capacity and ability of</p>	
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		workers in 1 day (for 7 hours of work) to get a minimum wage of IDR 3,465,930.75.	
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Wages at PT Ivomas Tunggal follow the regulations or Decrees of the Governor of Riau i.e. Decree of the Governor of Riau 7618/XI/2023 dated November 30, 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 amounting to Rp 3,465,930.75 per month. The company has also set a basic wage through the issuance of a Circular from the Decree of the Director as of January 1, 2024 concerning the Wage Scale Structure of Permanent Workers of PT Ivo Mas Tunggal Siak Region in 2024.</p> <p>In the wage system, PT Ivomas Tunggal-Ujung Tanjung makes wage payments through BNI Bank Transfer every 7th of the current month that has previously been issued/delivered a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pension, taxes and other deductions in accordance with applicable laws and regulations. An example of a verified pay slip receipt, please see 6.2.3 below.</p> <p>Based on document verification and interviews with the KTU (Mr. Alfi Syhari), the determination of harvest and non-harvest premiums is in accordance with/referring to the basic wage from the Decree of the Governor of Riau 7618/XI/2023 dated November 30, 2023, PP no. 36/2021; concerning Wages, UU no. 13/2003; Employment and UUCK No. 11/2020 (Perpu No. 6 of 2023); UU Cipta Kerja.</p>	Complied
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal</p>	<p>PT Ivomas Tunggal has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT: Specific time Work Agreement), namely:</p>	Complied

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	<p>requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>1) Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia (FSP.PP.SPSI) in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), North Sumatra, Riau and Jambi.</p> <p>In this Joint Working Agreement - PKB, provisions relating to regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc</p> <p>This PKB refer to regulation of UU No. 13/2003, UU Cipta Kerja No. 11/2020, PP No.35/2021, PP no. 36/2021 dan Peraturan Menteri No. 28/2014;</p> <p>2) PKWT; Specific Time Work Agreement Document, for example:</p> <ul style="list-style-type: none"> - Specific Time Work Agreement No. 060/SK/UTNE/PKWT-SH/02/2024 dated February 12, 2024 in the name of worker Evi Warsita Manulang as a Upkeep worker at Ujung Tanjung Estate with a validity period from 12/02/2024 to 31/08/2024 (6 months). This agreement is made in 2 copies and each party receives a copy. The Minutes of Handover of the PKWT SPK Document can be shown during this surveillance audit. - Specific Time Work Agreement No. 559/SK/UTNE/PKWT-SH/12/2023 dated 10/12/2023 in the name of worker Rohani as a Upkeep worker at Ujung Tanjung Estate with a validity period from 10/12/2023 to 31/08/2024 (9 bulan). his agreement is made in 2 copies and each party receives a copy. The Minutes of Handover of the PKWT SPK Document can be shown during this surveillance audit. 	
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		<p>This Specific Time Work Agreement Document explains working hours, wages, insurance membership (BPJS-Tek and BPJS-Kes), expiration date of the agreement, etc.</p> <p>Based on a study of the Specific Time Agreement document, this agreement is in accordance with UU No. 13/2003, UU Cipta Kerja No. 11/2020, PP No. 35/2021, PP no. 36/2021 and Ministerial Regulation No. 28/2014;</p> <p>In the wage system, PT Ivomas Tunggal makes wage payments through BNI Bank Transfer on every 7th of the current month that has previously submitted a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pensions, taxes and other deductions in accordance with applicable laws and regulations.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>Wages at PT Ivomas Tunggal-Ujung Tanjung are in accordance with the regulations or Decree of the Governor of Riau i.e. Decree of the Governor of Riau No. 7618/XI/2023 dated November 30, 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 amounting to IDR 3,465,930.75 per month.</p> <p>In the wage system, PT Ivomas Tunggal-Ujung Tanjung makes wage payments through BNI Bank Transfer every 7th of the current month that has previously been issued/delivered a Pay Slip to workers. The Pay Slip document has explained the components of wages, including: basic wages, allowances, number of working days, insurance, pension, taxes and other deductions in accordance with applicable laws and regulations. An example of a verified pay slip receipt, please see 6.2.3 below.</p> <p>Here are some verifications of wages in the 2024 period:</p>	Complied

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		Monthly Pay Slip		Monthly Pay Slip	
		Periode May 2024		Periode June 2024	
		Ujung Tanjung Estate		Ujung Tanjung Estate	
		Empl. Name	: Ro****	Empl. Name	: E** War**** M.
		Foreman/Section	: 220708	Foreman/Section	: 2371112
		Basic Salary	IDR -	Basic Salary	IDR -
		Hari tidak dibayar	IDR -	Hari tidak dibayar	IDR -
		Gaji Bersih	IDR 4,704,592	Gaji Bersih	IDR 3,691,040
		Pajak	IDR -	Pajak	IDR -
		Sub Total	IDR 4,704,592	Sub Total	IDR 3,691,040
		Wage/allowance		Wage/allowance	
		Premium	IDR 3,162,272	Premium	IDR 3,829,677
		PKWT Compensastion	IDR 1,680,957	PKWT Compensastion	IDR -
		BPJS Tek	IDR 226,672	BPJS Tek	IDR 226,672
		BPJS Kes	IDR 138,637	BPJS Kes	IDR 138,637
		Sub Total	IDR 5,208,538	Sub Total	IDR 4,194,986
		Deduction		Deduction	
		Allowance BPJS Tek	IDR 226,672	Allowance BPJS Tek	IDR 226,672
		Allowance BPJS Kes	IDR 138,637	Allowance BPJS Kes	IDR 138,637
		Deduction BPJS Tek	IDR 103,978	Deduction BPJS Tek	IDR 103,978
		Deduction BPJS Kes	IDR 34,659	Deduction BPJS Kes	IDR 34,659
		Sub Total	IDR 503,946	Sub Total	IDR 503,946
		Net Salary	IDR 4,704,592	Net Salary	IDR 3,691,040

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		Monthly Pay Slip Periode July 2024		Monthly Pay Slip Periode May 2024	
		Ujung Tanjung Estate		Ujung Tanjung Estate	
		Empl. Name : Suy****		Empl. Name : Bam**** An****	
		Foreman/Section : 2002304		Foreman/Section : 1300303	
		Basic Salary IDR 3,288,930		Basic Salary IDR 3,288,930	
		Hari tidak dibayar IDR -		Hari tidak dibayar IDR -	
		Gaji Bersih IDR 3,639,726		Gaji Bersih IDR 2,071,413	
		Pajak IDR 188,874		Pajak IDR -	
		Sub Total IDR 7,117,530		Sub Total IDR 5,360,343	
		Wage/allowance		Wage/allowance	
		Wages IDR 3,288,930		Wages IDR 3,288,930	
		Premi IDR 845,520		Premi IDR -	
		BPJS Tek IDR 227,359		BPJS Tek IDR 227,359	
		BPJS Kes IDR 139,057		BPJS Kes IDR 139,057	
		Tunjangan Pensiun IDR 193,585		Tunjangan Pensiun IDR 193,585	
		Lain-lain IDR 35,000		Lain-lain IDR 35,000	
		Sub Total IDR 4,729,451		Sub Total IDR 3,883,931	
		Deduction		Deduction	
		Iuran Kopeasi IDR 100,000		Iuran Kopeasi IDR 100,000	
		Lain-lain IDR 5,000		Pinjaman IDR 916,667	
		Tunjangan Pensiun IDR 193,585		Tunjangan Pensiun IDR 193,585	
		PPH-21 IDR 188,874		PPH-21 IDR -	
		Allowance BPJS Tek IDR 227,359		Allowance BPJS Tek IDR 227,359	
		Allowance BPJS Kes IDR 139,057		Allowance BPJS Kes IDR 139,057	
		Deduction BPJS Tek IDR 104,293		Deduction BPJS Tek IDR 104,293	
		Deduction BPJS Kes IDR 34,764		Deduction BPJS Kes IDR 34,764	
		Iuran Pensiun IDR 96,793		Iuran Pensiun IDR 96,793	
		Sub Total IDR 1,089,725		Sub Total IDR 1,812,518	
		Net Salary IDR 3,639,726		Net Salary IDR 2,071,413	

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		<p>Based on the Central Polyclinic Certificate Form dated 7/28/2023 in the name of worker Rotua (48 years old) Division II Ujung Tanjung Estate, the doctor's recommendation was to rest at the clinic and after finishing work hours, he was allowed to return home.</p> <ul style="list-style-type: none"> - <u>H2 leave (maternity leave):</u> Based on the Polyclinic Certificate dated 18/7/2023 in the name of worker Sunari (31 years old) in Division 1 Ujung Tanjung Estate as a maintenance worker (wooden jacker) maternity leave (1.5 months before giving birth and 1.5 months after giving birth) from 18/7/2023 to 1/09/2023 - <u>Annual leave:</u> Employee Leave Application Form in the name of Rojali Ritongan (Maintenance Foreman in Division III) dated July 29, 2023, application for 12 days of annual leave (4 days have been taken and 8 working days remaining) will be taken 1 working day on July 31, 2023. <p>Based on the study of salary payment slip documents for the period May-July 2024 above, the application of wages at PT Ivomas Tunggal-Ujung Tanjung is in accordance with applicable regulations and legislation (Riau Governor's Decree 7618/XI/2023 dated 30 November 2023; concerning Wages Minimum Regency/City of Riau Province in 2024).</p>	
6.2.4	(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.	<p>The company provides housing and infrastructure facilities for the welfare of its employees. Here is a list of facilities provided by the company to employees updated as of 5 January 2024, including:</p> <p>Buildings:</p> <ol style="list-style-type: none"> 1. Workers' Official House with permanent type G.2 with 149 doors. 2. Childcare center, 2 units 	Complied

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	<p>- Critical (Major) compliance -</p>	<ol style="list-style-type: none"> 3. Employee hall, 1 unit 4. PLN electricity subsidy 5. Water supply <p>Worship Facilities: 1 mosque</p> <p>Health Facilities:</p> <ul style="list-style-type: none"> - 1 unit Central UTNE Polyclinic and 1 unit First Aid Room - Integrated Health Post <p>Sports Facilities:</p> <ul style="list-style-type: none"> - Soccer field - Volleyball field - Table tennis court - Badminton court <p>Transportation facilities:</p> <ul style="list-style-type: none"> - School bus: 1 unit - Ambulance: 1 unit joined Tanjung Estate. <p>All facilities are provided for all workers without any discrimination in their use.</p> <p>The company has also provided clean water in the form of drilled wells (groundwater) and electricity lines from PLN with subsidies from the company for monthly payments.</p> <p>The provision of subsidies for PLN electricity line payments is based on the Decree of MD Humas Resources No. 021/01/MD/HR-SK/02/14 dated April 21, 2014 concerning assistance for PLN electricity costs for employee homes in plantations and factories amounting to IDR 35,000 per 1 unit house.</p>	
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		<p>Laboratory checking for clean water by PT Unilab Perdana has conducted on 3 April 2024 for the water resources in Pondok 3 UTNE, Pondok 4 UTNE, Long house UTNE and pondok PKS.</p> <p>PT IMT has allocated funds through the annual budget to maintain worker housing and other facilities, including maintenance of public facility buildings and maintenance of worker housing. The budget in 2024 is IDR 179,960,000, the budget realization until June 2024 is IDR 175,000,000. PT IMT has also carried out rejuvenation/renovation/rebuilding of worker housing with permanent type G2 (2 doors) from February 2024 and is still ongoing until now, and some units can be occupied by workers.</p>	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Near the PT Ivomas Tunggal-Ujung Tanjung workers' housing complex, there is a traditional market that can be reached by workers in 30 minutes with good road access.</p> <p>Based on interviews with sample workers, union representatives and gender committee leaders, on payday there is usually a temporary market that comes from the surrounding community. In addition, the company also provides access/allows street vendors (using motorbikes or open-back vehicles) to sell in residential areas, making it easier for workers to access food sources.</p> <p>PT Ivomas Tunggal-Ujung Tanjung has also provided facilities to workers in the form of an employee cooperative, i.e. Koperasi Karyawan Mulia UTNE, which provides daily needs for workers.</p>	Complied
6.2.6	<p>A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.</p> <p>- Minor compliance -</p>	<p>Wages at PT Ivomas Tunggal-Ujung Tanjung are in accordance with the regulations or Decree of the Governor of Riau i.e. Decree of the Governor of Riau No. 7618/XI/2023 dated November 30, 2023 concerning the Minimum Wage of Regency/City in Riau Province in 2024 amounting to IDR 3,465,930.75 per month.</p>	Complied

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		<p>The company shows the calculation of the 2024 Prevailing Wage with the applicable Minimum Wage components (IDR 3.465.930,75).</p> <p>On 2024 period, In Kind benefits have been calculated which include; holiday allowance, Rice, Electricity, Houses, Water, Schools, Polyclinic Facilities and Services and Daycare</p> <p>Inkind Benefit: IDR 3,914,151 – 4,693,395, a bigger difference with UMK starting from 13.0% to 35.5%.</p> <p>Based on interviews with a sample of workers during field visits (2 workers for husking, 5 workers for spraying and 2 workers for harvesting), the determination of wages and premiums (harvest and non-harvest) was in accordance with the work capacity and ability of workers in 1 day (for 7 hours of work) to get a minimum wage of IDR 3,465,930.75.</p>	
<p>PROCEDURAL NOTE:</p> <p>The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.</p> <p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> 1. Payment of minimum wages in accordance with applicable regulations 2. Assessment of wages paid (prevailing wages) and in-kind benefits. <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p>			
6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>PT Ivomas Tunggal-Ujung Tanjung has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT: Specific time Work Agreement), namely:</p> <ol style="list-style-type: none"> 1) Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the 	OFI

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		<p>Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja Seluruh Indonesia (FSP.PP.SPSI) in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), North Sumatra, Riau and Jambi.</p> <p>2) Non Permanent Worker as PKWT; Specific Time Work Agreement.</p> <p>Based on Employees List up to July 2024 didapatkan informasi tentang jumlah pekerja, yaitu:</p> <ol style="list-style-type: none"> 1. Ujung Tanjung Estate; there are permanent workers (PT1 – PT4B) as much as 487 workers and non permanent workers (PKWT: Specific Time Work Agreement) as much as 153 workers including 15 workers who loose fruit picking with PKWT status. This quote loose fruit worker is an additional work because there is a newly harvested area of 358.15 ha (year planting 2021) which was first harvested for the first time in June 2024. So the addition 15 workers (loose fruit pickers) were added to anticipate the lack of yield of harvest in the 2021 planting year. This work type is still changing in volume and needs because it is still the first harvest in the area. It should be carried out in the coming period evaluation related to the needs of the loose fruit pickers that can cover the 358.15 Ha palm oil area. 2. Ujung Tanjung Mill; there are permanent workers (PT1 – PT4B) as much as 123 workers and non permanent workers (PKWT: Specific Time Work Agreement) as much as 18 workers <p>OFI 6.2.7</p> <p>The company has met the needs of quoting loose fruits workers. An additional 15 quoting loose fruits workers with PKWT (non-permanent worker) status to be prepared for the need for quoting loose fruits in an area of 358.15 Ha that will be harvested in June 2024 and has not yet been quoted loose fruits. The company is encouraged to evaluate 15</p>	
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		quoting loose fruits workers with non-permanent worker status who are still working on quoting loose fruits and working in other jobs.	
Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.			
6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivomas Tunggal-Ujung Tanjung has a policy on freedom of association stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on December 12, 2019. The policy states that the company is committed to respecting workers' rights to freedom of association and association with other individuals and collectively expressing, encouraging, fighting for, and defending common interests. The policy is published in Bahasa Indonesia which can be understood by all employees.</p> <p>Based on the interviews with labor union representatives in each unit, it explained that the company had given freedom of association and labor unions have been formed. Based in information from management and employees in estate and mill, obtained the information that there are two labour union exist in PT Ivo Mas Tunggal-Ujung Tanjung that has been registered to Transmigration and Manpower Agency of Siak Regency as shown below:</p> <p>1) Registration of PUK SPSI PT Ivo Mas Tunggal – Unit Ujung Tanjung Mill Number 568/DSTK/IV/2010/13 dated 21 April 2010. Registration of PUK SPSI PT Ivo Mas Tunggal – Unit Ujung Tanjung Estate Number 568/DSTK/V/2010/20 dated 03 May 2010. Tanda Bukti Pelaporan Perubahan Pengurs Serikat Pekerja/Serikat Buruh kepada Disnakertrans Kabupaten Siak No. 568/Distransnaker/IX/2021/036 tanggal 20 September 2021. Dengan Ketua Serikat Pekerja Parasian Samosir.</p>	Complied

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		2) Registration of PK FKUI-KSBSI of Siak Regency Number 568/DSTK /II/2010/03 dated 25 February 2010.	
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>Meetings between labor unions and the management of PT Ivomas Tunggal -Ujung Tanjung, minutes of the meetings can be shown during the audit and presented in Indonesian, for example:</p> <ul style="list-style-type: none"> - Bipartite meeting between labor unions and the management of PT Ivomas Tunggal-Ujung Tanjung on July 19, 2024 with the agenda of discussing the formulation of the distribution of bonuses for the 2023 period. - On July 22, 2024 with the agenda of discussing the distribution of employee bonuses for the 2023 period. This meeting was attended by 23 representatives of workers and management. <p>Based on interviews with representatives of the labor union (Mr. Suwanda and Mr. Hariandi), the results of the negotiations regarding the payment of the 2023 Bonus period have not reached a meeting point, so mediation will be continued to the Siak Regency Manpower and Transmigration Office. A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No. 001/PC/FSPPP-SPSI/SIK/VII/24 dated July 24, 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period. This is a worker complaint voiced through the Trade Union (see 6.5.4 below)</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>Based on interviews during this surveillance audit with representatives of the PUK SPPP-SPSI Workers Union (Mr. Hariandi Manurung and Mr. Suwanda), that information was obtained that there was no coercion or pressure to become a member of the union and there was no interference from the management of PT Ivomas Tunggal regarding membership recruitment. Union membership is voluntary, but all</p>	Complied

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		workers still register with the union to make it easier for them if an employment case occurs.	
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>PT Ivomas Tunggal- Ujung Tanjung has a policy on the protection of child/underage workers as stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on December 12, 2019.</p> <p>The policy states that the group is committed to not employing child labor in any operational activities.</p> <p>Separately, the company has also committed to underage workers i.e. Recruitment Policy (KHIs mart/001-1) which was approved on March 1, 2018 by the Managing Director of Human Resources stating that they do not employ underage workers. This policy has been included in every contract agreement.</p> <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>The recruitment process has been verified, see 3.5.1 above. That in the recruitment process no use of child or underage labor was identified.</p>	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>PT Ivomas Tunggal- Ujung Tanjung has a policy on the protection of child/underage workers as stated in the Sinarmas Agri Business and Food Business and Human Rights Policy which was approved by the Head of Policy and Compliance Division on December 12, 2019.</p> <p>The policy states that the group is committed to not employing child labor in any operational activities.</p> <p>Separately, the company has also committed to underage workers i.e. Recruitment Policy (KHIs mart/001-1) which was approved on March 1,</p>	Complied

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		<p>2018 by the Managing Director of Human Resources stating that they do not employ underage workers. This policy has been included in every contract agreement.</p> <p>This policy has disseminated to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>The recruitment process has been verified, see 3.5.1 above. That in the recruitment process no use of child or underage labor was identified.</p> <p>Based on the verification of the updated list of workers documents as of July 2024, no underage workers (child workers) were identified when they started work.</p>	
6.4.3	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interviews during field visit with a sample of workers during field visits (2 workers for loose fruit picking, 5 workers for spraying and 2 workers for harvesting), they stated that there were no child laborers in field operations at Ujung Tanjung Estate and Mill.</p> <p>Based on interviews with Ujung Tanjung Estate and Mill office staff, if there were relatively younger workers, they would always work in low-risk work conditions or in high-risk field conditions and would always be supervised by foremen.</p>	Complied
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>Based on the verification of the updated list of workers documents as of July 2024, no underage workers (child workers) were identified when they started work.</p> <p>Based on interviews during field visit with a sample of workers during field visits (2 workers for loose fruit picking, 5 workers for spraying and 2 workers for harvesting), they stated that there were no child laborers in field operations at Ujung Tanjung Estate and Mill.</p>	Complied

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		<p>Based on interviews with Ujung Tanjung Estate and Mill office staff, if there were relatively younger workers, they would always work in low-risk work conditions or in high-risk field conditions and would always be supervised by foremen.</p> <p>Based on interviews with TBS suppliers during the audit, they stated that there were no child workers and all workers were married.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT Ivomas Tunggal- Ujung Tanjung telah memiliki kebijakan terkait dengan harassment dan kekerasan i.e. GAR Social and Environmental Policy (GSEP) document. The policy was approved on October 1, 2022, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE.</p> <p>Furthermore, the company through the CEO of PSM-5 has issued Circular Letter No. 001/CE)5-SE/02/2009 dated 20 February 2009 concerning the Appeal for the implementation of Socialization of Sexual Harassment issues.</p> <p>This policy has re-socialized to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Based on interviews during field visits with sample workers and also with representatives of the labor union and the head of the gender committee, they stated that there were no cases or incidents related to violent and harassment practices in the operational field environment of PT Ivomas Tunggal.</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>The company is committed to implementing company policies related to protection of reproduction and breastfeeding women based on Circular</p>	Complied

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	- Critical (Major) compliance -	<p>Letter from VPA-PSM 5 dated July 8, 2011 concerning Pregnant and Breastfeeding Female Workers, stating:</p> <ul style="list-style-type: none"> - Pregnant and breastfeeding female workers are not allowed to work as semperot (chemical application) personnel - Pregnant and breastfeeding female workers are not allowed to work in types of work that are directly related to the management of hazardous chemicals in accordance with applicable provisions. <p>This policy has re-socialized to all workers on 23 March 2024 and also to the contractor and supplier/vendors on 31 January 2024, socialization to the community around the plantation including partnership farmers (Koperasi Sawit Kandis Sejahtera and Koperasi Swadaya Mas Bersama) on May 17, 2024.</p> <p>Based on an interview with the chairman of the gender committee (Ibu. Hikamatul Fadila), the company has facilitated the needs of female workers who are still breastfeeding i.e. Creating a special place and time for female workers to breastfeed their children at the Child Care Center location measuring 4x3.5 meters with a time of around 15-30 minutes.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>The company through the UTNE SPO and known by the Ujung Tanjung Estate Manager has identified the needs of new mothers recorded in the 2024 Ujung Tanjung Estate Young Mother Needs Identification Questionnaire Recap. This identification was carried out on May 28, 2024 to 48 new mother respondents. From the identification results, several responses were obtained, namely:</p> <ul style="list-style-type: none"> - Given a special time and place to provide breast milk while working - A special program was created for routine activities of providing additional food to toddlers 	Complied

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		<p>From the responses from the new mothers, actions have been taken to fulfill them:</p> <p>Creating a special place and time for female workers to breastfeed their children at the Child Care Center location measuring 4x3.5 meters with a time of around 15-30 minutes.</p> <p>A program for providing additional food to toddlers in the form of eggs, milk, biscuits for toddlers and vitamins every month.</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>The company explains several policies related to the complaint system, including the SOP for handling complaints and grievances (No. SOP/SMART/SUST/IV/003) last revised on March 8, 2022. The policy explains the activities for handling complaints related to employment and non-employment (eg: facilities, employment, etc.) and also external communication mechanisms (eg: contractors, suppliers, government agencies, etc.) including mechanisms if there are complaints. This policy also explains that the company can submit complaints to the RSPO complaint system if there is no resolution and protect the identity of the reporter (whistle-blower) if necessary. This system or policy is socialized directly to stakeholders, including the underprivileged community.</p> <p>The SPO Officer is responsible for receiving, recording, sorting and making a summary of complaints and conflicts, both verbally and in writing from the reporter who will then store the document as an archive that must be maintained. Many channels can be used to convey complaints and conflicts:</p> <ul style="list-style-type: none"> - Suggestion/complaint box - Telephone or short message (+62 882-1290-9203) - Public media - Certification Institution - Reports from Non-Governmental Organizations (NGOs) or 	Complied

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		<ul style="list-style-type: none">- Head Office with the address Sinarmas Land Plaza, Tower II, 34th floor, Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia Email: grievance@sinarmas-agri.com <p>Handling of complaints and conflicts will then be verified by the person in charge, verification of complaints and conflicts that have been submitted by the reporter requires 14 working days since the reporter submitted the complaint and conflict. EM/MM can provide an initial notification letter in response to complaints and conflicts.</p> <p>The company has established a Complaints and Grievance Procedure Number SOP/SMART/SUST/IV/003 dated March 8, 2022.</p> <p>The procedure has anonymity and whistleblower guarantees. Based on interviews with representatives of the Gender Committee and female workers who were sampled, they explained that they had understood how the company's procedure resolves disputes, complaints, and grievances. Anonymity and complainants are protected as requested by them.</p> <p>If the complaint is not resolved through deliberation and consensus, the certification unit and the party filing the complaint want a resolution through the Mediation Forum. The Mediation Forum meeting must be held at a third party location or other agreed neutral place.</p> <p>Based on the results of interviews with workers (samaple), the gender committee, and the union, it is known that they understand the related policies. From this interview, information was obtained that in the 2024 period there were worker complaints related to the distribution of bonuses for the 2023 period.</p> <p>There were several complaints identified, both internal and external complaints (stakeholders), including:</p> <p><u>A. Internal Complaints/Grievanse</u></p>	
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		<p>There are complaints from workers regarding the distribution of bonuses for the 2023 period. The FSP.PP-SPSI Workers Union filed a complaint to the Regional Controller PSM 5 Reg. Siak on July 13, 2024 and wanted a Bipartite negotiation on July 16, 2024.</p> <p>Bipartite Negotiations were held on July 19, 2024 with the Minutes of Bipartite Negotiations on Employee Bonuses in 2023; between PT Ivomas Tunggal and PUK FSPPP-SPSI Siak Regency. The Bipartite Negotiations were attended by 49 representatives of workers and management.</p> <p>Opinion of the Workers Union:</p> <ul style="list-style-type: none"> - Bonus period 2023 paid in 2024, based on the bonus formula agreed by the company with FSP.PP.SPSI is still underpaid by 1 month - That the company pays 2 months of wages to workers as based on the bonus calculation according to the bonus formula which should be 3 months of salary. <p>Employer's opinion:</p> <ul style="list-style-type: none"> - The company pays the 2023 bonus in accordance with the PKB BKS PPS for the 2022-2024 period. The employer and employee have agreed to amend the article governing the bonus which is no longer based on the agreed formula as stipulated in the previous PKB. - In accordance with the PKB BKS PPS for the 2022-2024 period, the employee agrees that the bonus will be implemented after the results of the GMS (General Meeting of Shareholders) and the payment will be made after discussions with FSP.PP-SPSI. - With the enactment of the PKB BKS PPS for the 2022-2024 period, the bonus payment will no longer be based on an agreement, but will be determined by the company based on the company's 	
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		<p>capabilities. For the 2023 bonus, PT Ivomas Tunggal has set it at 2 months' wages.</p> <p>Conclusion:</p> <p>The employee and employer are still in accordance with their respective opinions</p> <p>A mediation request letter has been submitted to Siak Regency Manpower and Transmigration by FSPPP-SPSI (PC.FSPPP-SPSI) Letter No. 001/PC/FSPPP-SPSI/SIK/VII/24 dated July 24, 2024 concerning the Request for Mediation of Industrial Relations Disputes related to the distribution of worker bonuses for the 2023 period.</p> <p>Based on a review of documentary evidence and interviews with interested parties, PT IMT has responded to all complaints from stakeholders in accordance with established procedures (SOP/SMART/SUST/IV/003 dated March 8, 2022).</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>PT Ivomas Tunggal has a policy on the prohibition of forced labor as stated in the Sinarmas Agri Business and Food Human Rights and Business Policy which was approved by the Head of Policy and Compliance Division on December 12, 2019. The policy states that the company respects human rights and respects employee rights such as the elimination of discrimination, the prohibition of forced labor and child labor, fair wage provisions, upholding the principle of gender equality in accordance with legal norms, and respecting freedom of association.</p> <p>The company also shows a recruitment policy (KHI-smart/001-1) approved on March 1, 2018 by the Managing Director of Human Resources which informs that workers do not take any recruitment fees at any stage of the recruitment process, and there is no retention of passports/identity documents. The company then shows (based on the</p>	Complied

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	- Critical (Major) compliance -	<p>work agreement contract document) that in every work agreement between the Company and the contractor/supplier, there is a specific clause regarding the fulfillment of legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractor.</p> <p>Based on the results of interviews with the labor office, gender committee, labor unions, and sample workers at Mill and Estates, they stated that workers had never been discriminated against and forced to work by the company. At the time of recruitment, there was no retention of personal documents such as: KTP/ID Card, Family Card or Diploma and/or other personal documents and there were no fees charged by PT IMT management.</p> <p>There is no fine/penalty given to the harvester if they do not get output due to natural factors such as rain. Based on the salary slip document (see 6.2.3) and the foreman's notes on the harvester's daily output, the harvester has obtained more than the daily output target and the wages received by the harvester are above the minimum wage. There is no pressure/coercion in doing overtime work, workers who have received overtime in the company can refuse if ordered to do overtime because overtime is not an obligation for workers including when there is a harvest on Sunday, the harvester can refuse when there is a family need or other interests.</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>PT Ivomas Tunggal-Ujung Tanjung has 2 types of workers, namely: Permanent workers and non-permanent workers (PKWT: Specific time Work Agreement), namely:</p> <ol style="list-style-type: none"> 1) Permanent workers are workers with the PT-4T1 to PT-1A5 groups where the employment contract uses a Collective Labor Agreement (PKB) for the 2022 – 2024 period between BKS-PPS Member Plantation Companies and the member of Labor Union of the Federasi Serikat Pekerja Pertanian dan Perkebunan Serikat Pekerja 	Complied

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		<p>Seluruh Indonesia (FSP.PP.SPSI) in the provinces of NAD (<i>Nangroe Aceh Darusalam</i>), North Sumatra, Riau and Jambi.</p> <p>2) Non Permanent Worker as PKWT; Specific Time Work Agreement.</p> <p>Based on the list of workers as of July 2024, there are still PKWT workers, namely:</p> <ul style="list-style-type: none"> - PKWT workers in Ujung Tanjung Esatate as many as 153 workers - PKWT workers in Ujung Tanjung Mill as many as 18 workers. <p>However, for work that is of a main nature (Core work) such as : harvesting & quote loose fruit of FFB, and processing in mill, workers with Permanent Worker (PT; <i>Pekerja Tetap</i>) status are used</p> <p>PT Ivomas Tunggal- Ujung Tanjung has a policy regarding the recruitment of workers with PKWT-Specific Time Working Agreement/Casual Daily Worker status issued by MD Human Resources, i.e. Policy No. KHI-smart/001-01 dated 1 March 2018 regarding Employee Recruitment and Policy No. KHI-smart/002-00 dated 1 August 2017 regarding Agreement / Working Agreement or Contract. This policy described:</p> <ul style="list-style-type: none"> - Employment Agreement / Employment Contract is made for a certain period or for an indefinite period as the basis for proof of employment relationship - Recruitment of workers is a series of processes for accepting prospective workers / laborers starting from administrative selection, psychological tests (for certain positions), interviews, compensation package offers (for certain positions), health checks, selection results decisions until the candidate is accepted as a worker. Verify the recruitment process, see 3.5.2 above 	
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		<p>For example of PKWT Agreement Documents:</p> <ul style="list-style-type: none"> - <i>Perjanjian Kerja Waktu Tertentu</i> – Specified Time Work Agreement no. 053/UTJM/PKWT-SW/04/2024 dated 10 April 2024 on behalf of Muhammad Rikki (FFB Grading officer) at PKS Ivomas Tunggal and valid until 9 October 2024 (6 months). - <i>Perjanjian Kerja Waktu Tertentu</i> – Specified Time Work Agreement no. 004/UTJM/PKWT/05/2021 dated 21 May 2021 on behalf of Petrus Lambok Rensus Sihotang (FFB Grading officer) at PKS Ivomas Tunggal and valid until 20/05/2022 (1 year). <p>Extended on 21/05/2022 through Work Agreement No. 003/UTJM/PKWT/05/2022 with a validity period until 20/05/2023. Before the contract period ended, the agreement was promoted to PT-3 based on the Factory Manager's Decree dated 1 November 2022.</p>	
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>Safety Officer: Ujung Tanjung Estate</p> <ul style="list-style-type: none"> - Mr. Irfan Fachrul M has attended training as safety officer "Sertifikat Pembinaan Pengawasan Norma Keselamatan dan Kesehatan Kerja No.Ser.156/AK3/U/III/2011 – Ahli Keselamatan dan Kesehatan Kerja 23 February-6 Maret 2011" dated 23 March 2011 – for PT. Ivo Mas Tunggal. - Appointment as Safety Officer as per "Keputusan Menteri Ketenagakerjaan Republik Indonesia No.5/11951/AS.01/03/VIII/2023 tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum Menteri Ketenagakerjaan Republik Indonesia Irfan Fachrul M, Sinar Mas Group" dated 10 August 2023 and valid for 3 years. 	Complied

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		<ul style="list-style-type: none"> - License: "Kartu Tanda Kewenangan Ahli K3 Umum No.0166100823/Q-AK3U/14/VIII/2023 Irfan Fachrul M, Sinar Mas Group" dated 10 August 2023-10 August 2026. <p>Safety Committee in Ujung Tanjung Estate appointed as per "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Riau No.KEP.780/Disnakertrans-PK/SK-P2K3/VI/2024 tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) pada PT. Ivo Mas Tunggal – Ujung Tanjung Estate" dated 28 June 2024. Chairman R Andhika Sinuhaji (Manager), Secretary Irfan Fachrul M (Assistant),</p> <p>Ujung Tanjung POM:</p> <ul style="list-style-type: none"> - Mr. Wisnu Chandra Dharmar Drajad has attended training as safety officer "Sertifikat Pembinaan Pengawasan Norma Keselamatan dan Kesehatan Kerja No.5/0402080523/AS.I.03/V/2023 – Ahli Keselamatan dan Kesehatan Kerja 6-17 February 2023" dated 8 May 2023 – for Sinarmas Group. - Appointment as Safety Officer as per "Keputusan Menteri Ketenagakerjaan Republik Indonesia No.5/6787/AS.01/03/V/2023 tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum Menteri Ketenagakerjaan Republik Indonesia Wisnu Chandra Dharmar Drajad, Sinar Mas Group" dated 8 May 2023 and valid for 3 years. - License: "Kartu Tanda Kewenangan Ahli K3 Umum No.040208023/Q-AK3U/14/V/2023 Wisnu Chandra Dharmar Drajad, Sinar Mas Group" dated 8 May 2023-8 May 2026. <p>Safety Committee in Ujung Tanjung POM appointed as per "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Provinsi Riau No.KEP.456/Disnakertrans-PK/SK-P2K3/XI/2023 tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) pada PT. Ivo</p>	
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		<p>Mas Tunggal – Ujung Tanjung Mill” dated 24 November 2023. Chairman Yuliamrin (Manager), Secretary Ahmad Husein Lubis (Assistant),</p> <p>Safety Committee Meeting:</p> <p>PT. Ivo Mas Tunggal demonstrated the safety committee meeting on monthly basis for Ujung Tanjung POM:</p> <ul style="list-style-type: none"> - Minutes of safety committee meeting “Notulen Rapat P2K3 Ujung Tanjung POM” dated 9 January 2024. Topic discussed: First Aid Kit and content completeness; OHS policy review; OHS program; machine safety tools inspection; review work accident in Ujung Tanjung POM; <p>OHS program and implementation from previous month (December 2023); progress on health and safety signboard maintenance. Meeting attended by safety committee chairman, health section, research section, staff, safety officer.</p> <ul style="list-style-type: none"> - Minutes of safety committee meeting “Notulen Rapat P2K3 Ujung Tanjung POM” dated 7 February 2024. Topic discussed: First Aid Kit and content completeness; PPE socialization and inspection; emergency response machine and equipment; planning for medical examination program 1st semester 2024; planning for environmental monitoring and analysis 1st semester 2024; <p>OHS program and implementation from previous month (January 2024); First Aid Kit and content completeness; OHS policy review; OHS program such as transporting hazardous waste, simulation for land and forest fire – earthquake-riot-chemical spill; machine safety tools inspection in POM for moving parts and hydrant points; review work accident in Ujung Tanjung POM - nil. Meeting attended by safety committee chairman, health section, research section, staff, safety officer.</p>	
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		<p>for Ujung Tanjung Estate:</p> <ul style="list-style-type: none"> - Minutes of safety committee meeting "Notulen Rapat P2K3 Ujung Tanjung POM" dated 8 April 2024. Topic discussed: First Aid Kit and content completeness; OHS policy review; OHS program; review work accident in Ujung Tanjung Estate; <p>OHS program and implementation from previous month (March 2024); progress on health and safety signboard maintenance. Meeting attended by safety committee chairman, health section, research section, staff, safety officer.</p> <p>Ujung Tanjung Estate has reported their OHS performance to Manpower Office through "Surat PT. Ivo Mas Tunggal – Ujung Tanjung Estate No.29/UTNE/SMK3/07/24 Perihal Laporan Kegiatan P2K3 periode April-Juni 2024" dated 15 July 2024. The information reported number of workers, number of work related accident, number of lost working day, number of lost working hour, severity rate, etc.</p>	
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedures "SOP Penanganan Kecelakaan Kerja dan Penyakit Akibat Kerja No.SOP/SMART/HESS-EHSD/10" and "SOP Tanggap Darurat No.SOP/SMART/General/SADV/I/005".</p> <p>First Aid Kit training by dr. Endang AW and dr. Leila Yuli Sagala, dated 16 March 2024. The training attended by Ujung Tanjung Estate personnel: Seni Wati (keeper), Ros Pranata (clinic clerk), Andriansyah (mandor). Including information on pre and post test.</p> <p>First Aid Kit monitoring in Estate and POM:</p> <ul style="list-style-type: none"> - Monitoring form "Formulir Monitoring Isi Kotak P3K No.F/SMART/HESS-EHSD/SADV/011/004 – Ujung Tanjung Mill" period of January 2024 for office area, laboratory area, water 	Complied

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		<p>treatment process area, process office, warehouse area, workshop office, hazardous waste storage area, land application pump house – the first aid kits were in good condition</p> <ul style="list-style-type: none"> - Monitoring form “Formulir Monitoring Isi Kotak P3K No.F/SMART/HESS-EHSD/SADV/011/004 – Ujung Tanjung Mill” period of June 2024 for office area, laboratory area, water treatment process area, process office, warehouse area, workshop office, hazardous waste storage area, land application pump house – the first aid kits were in good condition. - Monitoring form “Formulir Monitoring Isi Kotak P3K No.F/SMART/HESS-EHSD/SADV/011/004 – Ujung Tanjung Estate” period of July 2024 for harvesting teams, spraying teams, fertilizer applicator teams, land application team, upkeep teams, workshop office from Division I, II, III, IV, VII – the first aid kits were in good condition. <p>PT. Ivo Mas Tunggal-Ujung Tanjung Estate has appointed first aider as per</p> <ul style="list-style-type: none"> - First aider training certificate “Sertifikat Pertolongan Pertama Pada Kecelakaan Hikmatul Fadillah”, dated 17-19 June 2011. - License “Lisensi Petugas P3K di Tempat Kerja No.31/P3K/I/2023 Hikmatul Fadillah”, dated 24 January 2023 valid through 24 January 2028. <p>PT. Ivo Mas Tunggal-Ujung Tanjung POM has appointed first aider as per</p> <ul style="list-style-type: none"> - “Surat Keputusan No.1/UTJM/2/2022 tentang Penunjukan Penanggungjawab Petugas P3K PT. Ivo Mas Tunggal PKS Ujung 	
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		<p>Tanjung – Sarwoedi (Mandor Laboratorium Ujung Tanjung Mill)”, dated 1 February 2022.</p> <ul style="list-style-type: none"> - “Surat Keputusan No.2/UTJM/2/2022 tentang Penunjukan Penanggungjawab Petugas P3K PT. Ivo Mas Tunggal PKS Ujung Tanjung – Suherman (Mandor Proses Ujung Tanjung Mill)”, dated 1 February 2022. - Minutes of First Aid Kit handover “Formulir Berita Acara Serah Terima Kotak P3K – PKS Ujung Tanjung, Kotak A” dated 4 April 2024. The first aid kit received by 8 personnel including Sarwo Edi (laboratory mandor) and Suherman (process mandor). - First Aid Kit training by dr. Endang AW and dr. Leila Yuli Sagala, dated 16 March 2024. The training attended by Ujung Tanjung POM personnel: Evan Henok (warehouse keeper), Ema br Bukit (warehouse keeper) – including their pre-test and post-test. <p>Fire extinguishers and hydrant points monitoring</p> <ul style="list-style-type: none"> - Monitoring fire extinguisher “Rekap Monitoring APAR No.F/SMART/HESS-EHSD/SADV/013/002 – PKS Ujung Tanjung” period of January 2024 for 26 fire extinguishers: pin, seal, hose, tube, pressure in good condition - Monitoring fire extinguisher “Rekap Monitoring APAR No.F/SMART/HESS-EHSD/SADV/013/002 – PKS Ujung Tanjung” period of July 2024 for 26 fire extinguishers: pin, seal, hose, tube, pressure in good condition - Monitoring hydrant “Form Monitoring Instalasi Hydrant No.F/SMART/HESS-EHSD/SADV/014/2022 – Ujung Tanjung Mill” dated 10 January 2024. The form stipulated the fire fighting electrical panel, jockey pump, pillar and hydrant box, hydrant pipe condition – all in good condition. 	
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		<ul style="list-style-type: none"> - Monitoring hydrant "Form Monitoring Instalasi Hydrant No.F/SMART/HESS-EHSD/SADV/014/2022 – Ujung Tanjung Mill" dated 10 July 2024. The form stipulated the firefighting electrical panel, jockey pump, pillar and hydrant box, hydrant pipe condition – all in good condition 	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>PT. Ivo Mas Tunggal refers to corporate procedure "SOP Manajemen Alat Pelindung Diri No.SOP/SMART/SUST/III/010 rev.1" dated 2020. The procedure explains the process for providing and monitoring PPE use – identification of PPE needs, determining PPE used, order PPE, receiving PPE, distributing the PPE including reporting, socialization of PPE, monitoring the PPE utilization and condition, disciplinary inspection, sanction, evaluation.</p> <p>PT. Ivo Mas Tunggal demonstrated the provision of PPE to the workers including the PPE use inspection</p> <p>Ujung Tanjung POM:</p> <ul style="list-style-type: none"> - PPE handover "Berita Acara Serah Terima APD" – Ujung Tanjung POM, dated 5 April 2024: safety shoes for 3 grading workers; - PPE use inspection "Formulir Ketidaksiplinan Pemakaian APD" – Ujung Tanjung POM, period of January – July 2024 for grading, process, workshop, laboratory. The inspection result stated all workers were using PPE. <p>Ujung Tanjung Estate:</p> <ul style="list-style-type: none"> - PPE use inspection "Formulir Inspeksi Kedisiplinan Pemakaian APD" – Ujung Tanjung Estate, dated 6 July 2024 for spraying team Division III that does not use PPE: Munar, glove and face shield broken; Saripudin, apron teared; Suriadi and Andre, the masker broken; 	Complied

		<p>Andriansyah, the gum oot and apron broken; Bambang, apron and face shield broken.</p> <ul style="list-style-type: none"> - Minutes of PPE handover – based on inspection during morning muster: “Berita Acara Serah Terima APD Ujung Tanjung Estate – Divisi III, Spraying” dated 6 July 2024: Munar, provided with glove and face shield; Saripudin provided with apron; Suriadi and Andre (mandor) provided with masker; Andriansyah provided with gum oot and apron; Bambang provided with apron and face shield. - PPE use inspection “Formulir Inspeksi Kedisiplinan Pemakaian APD” – Ujung Tanjung Estate Division III, dated 10 June 2024 for harvester that does not use PPE: Triono, Nanang, Rik R, Hasrat, Agus S, Johanes, Bambang, Santo - their gumboot or sickle cover or face shield broken. - Minutes of PPE handover – based on inspection during morning muster: “Berita Acara Serah Terima APD Ujung Tanjung Estate – Divisi III, Panen” dated 10 June 2024: Triono, provided with frame and face shield; Nanang, Johanes, Hasrat, Bambang, Santo provided with gumboot; Riky R provided with sickle cover; Agus S provided with frame and face shield. - PPE use inspection “Formulir Inspeksi Kedisiplinan Pemakaian APD” – Ujung Tanjung Estate Division III, dated 20 May 2024 for fertilizer applicators that does not use PPE/wearing broken PPE: Hernita, Asmidar, Asniar - their masker broken; Rani PS, Supmawati – their gumboot broken; Yun Hepni, Rohani, Evi Marista – their rubber glove and/or fabric glove broken. - Minutes of PPE handover – based on inspection during morning muster: “Berita Acara Serah Terima APD Ujung Tanjung Estate – Divisi III, Pupuk” dated 20 May 2024: Hernita, Asmidar, Asniar – provided with masker; Rani PS, Supmawati provided with gumboot; 	
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		Yun Hepni, Rohani, Evi Marista provided with rubber glove and fabric glove broken.	
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>Company provided medical care and covering by accident insurance for all workers in estate and mill. Ujung Tanjung POM demonstrated the payment for insurance levy for the workers</p> <ul style="list-style-type: none"> - Invoice "Pelaporan Penagihan PT. Ivo Mas Tunggal PKS Ujung Tanjung" BPJS Kesehatan period of June 2024 for 141 workers, dated 15 May 2024. - Payment Bank Mandiri "Pembayaran BPJS Kesehatan Badan Usaha – period Juni 2024" of Rp24,875,093 for 141 workers - Invoice "Kode Pembayaran 4000 0007 0593 PT. Ivo Mas Tunggal PKS Ujung Tanjung" BPJS Ketenagakerjaan period of June 2024 for 141 workers. - Payment Bank Mandiri "Pembayaran BPJSTK Iuran PU/JKDN No.JHT266202#JKK266202#JKM266202#JPN266202 – period Juni 2024" of Rp.49,204,501 for 141 workers <p>List of worker with insurance "Daftar Iuran BPJS Ketenagakerjaan Perkebunan Ujung Tanjung" dated 6 June 2024 indicating 510 workers and 734 dependents.</p> <ul style="list-style-type: none"> - Invoice "Pelaporan Penagihan PT. Ivo Mas Tunggal Perkebunan Ujung Tanjung" BPJS Kesehatan period of Juli 2024 for 510 workers, dated 29 June 2024. - Payment requisition No.19002253 dated 2 July 2024 for BPJS Kesehatan period of Juli 2024 for 510 workers. - Payment Bank Mandiri "Pembayaran BPJS Kesehatan Badan Usaha – period Juli 2024" of Rp.88,675,206 for 510 workers; payment made 8 July 2024 	Complied

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		<ul style="list-style-type: none"> - Invoice "Rincian Iuran BPJS Ketenagakerjaan PT. Ivo Mas Tunggal Perkebunan Ujung Tanjung" BPJS Ketenagakerjaan period of June 2024 for 503 workers in period July 2024. - Payment Bank Mandiri dated 5 August 2024 "Pembayaran BPJSTK Iuran PU/JKDN No.JHT266202#JKK266202#JKM266202#JPN266202 – period Juli 2024" of Rp.166,871,376 for 503 workers. <p>PT. Ivo Mas Tunggal demonstrated the provision of medical examination to the workers in estate and palm oil mill.</p> <p>Ujung Tanjung POM:</p> <ul style="list-style-type: none"> - "Formulir Rekapitulasi Hasil Pemeriksaan Kesehatan – Khusus Semester I tahun 2024" signed by company doctor dated 9 May 2024. The medical examination result summary stipulated 65 workers have been examined with specific test: 6 Laboratory workers tested with Cholinesterase; 2 Warehouse keepers tested with Cholinesterase and Spirometry test; 2 Water Treatment operators tested with Cholinesterase and Spirometry test; 6 Boiler Operators tested with Cholinesterase, Audiometric and Spirometry test; 8 Loading Ramp workers tested with Audiometric test; 3 Press Station operators tested with Audiometric and Spirometry test; 3 Nut and Kernel station operators tested with Audiometric and Spirometry test; 3 Clarification operators and 3 Engine Room operators tested with Audiometric test; 20 Mechanics from Workshop tested with Audiometric test – the results shows all within normal condition. <p>In Ujung Tanjung Estate:</p> <ul style="list-style-type: none"> - "Formulir Rekapitulasi Hasil Pemeriksaan Kesehatan – Khusus Semester I tahun 2024" signed by company doctor dated 28 July 2024. The medical examination result summary stipulated 62 spraying and fertilizer workers have been examined with specific test: 	
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		<p>cholinesterase and spirometry test. The result stipulate all workers with specific test are healthy.</p> <ul style="list-style-type: none"> - "Formulir Rekapitulasi Hasil Pemeriksaan Kesehatan – Berkala Semester I tahun 2024" signed by company doctor dated 28 May 2024. The medical examination result summary stipulated 235 workers, comprise of harvester, loose fruit collectors, mandore, upkeep workers, land application operators have been examined. The result stipulate all workers with generic test are fit-to-work. 	
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT. Ivo Mas Tunggal demonstrated the monitoring of Fatality Rate/Severity Rate for each unit</p> <ul style="list-style-type: none"> - Ujung Tanjung POM Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 19,937,273; number of accident 0 cases; number lost working day 0 days; total (accumulative) fatality rate 2024 at 0; total (accumulative) severity rate 2024 at 0 - Ujung Tanjung Estate Fatality Rate/Severity Rate year 2023: period of monitoring January-December 2023 with total working hour 20,554,589; number of accident 28 cases; number lost working day 63 days; total (accumulative) fatality rate 2023 at 1.36; total (accumulative) severity rate 2023 at 3.07 - Ujung Tanjung Estate Fatality Rate/Severity Rate year 2024: period of monitoring January-July 2024 with total working hour 19,937,273; number of accident 6 cases; number lost working day 5 days; total (accumulative) fatality rate 2024 at 3.11; total (accumulative) severity rate 2024 at 7.62 	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			

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7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>In controlling plant disease pests, the company already has an SOP contained in the "SOP Pengendalian hama dan penyakit tanaman" with the number SOP/SMART/MCAR/VII/TA-HPT Rev.1 which came into effect on July 15, 2020. The SOP explains the definition of pests and diseases of oil palm plants, Natural enemies of pests and diseases, Census, Control, Evaluation, re-control and endemic areas, pests and diseases in nurseries, pests and diseases in TBSM and TM, examples of useful plants, biological, mechanical, and chemical control, control of leaf-eating beetles, Tirathaba rufivena, UPDKS control, control of rhyctes rhinoceros, termite control, rat control, pig control, snail and snail control, pest and disease control flow chart.</p> <p>The integrated pest control program in the form of periodic monitoring/census which is carried out every 1 and 3 months against pest and disease attacks and controls by manual means if the attack does not exceed the specified attack threshold, and controls using chemicals if there is an attack that exceeds the threshold.</p> <p>In addition, the company also has a host plant development program for natural enemies of UPDKS (Turnera and Antigonon) and the maintenance of owls as a control of rat pests.</p> <p>The last training related to integrated pest control was held on November 25, 2023 for 14 Census Officers.</p> <p>Here are some examples of census results on pests and diseases in the garden:</p> <p>The rat census recap is carried out every 3 months in each census division, the last census was carried out in July 2024 with the following results:</p> <p>Division 1: Census with a sample number of 8,927 palm trees, the number of trees attacked is 79 trees, % of attacks: 0.88%.</p>	Complied
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		<p>Division 2: Census with a sample number of 10,539 palm trees, the number of trees attacked is 51 trees, % of attacks: 0.48%.</p> <p>Division 3: Census with a sample of 8,826 trees, 78 infestation trees, % of attacks: 0.88%.</p> <p>Division 4: Census with a sample number of trees 9,505 trees, the number of trees attacked is 55 trees, % of attacks: 0.58%.</p> <p>Division 7: Census with a sample number of 8,638 trees, the number of trees attacked 54 trees, % of attacks: 0.62%.</p> <p>Based on the data, there are no attacks that exceed the threshold so that control using chemicals is not carried out, this also means that control using owls is still very effective.</p> <p>The census of caterpillars is carried out every month, the last census was conducted in July 2024. Here is an example of the results of the sessus in January 2024:</p> <ul style="list-style-type: none"> - Census of Division 1 Block C38 with an area of 25.3 Ha on 5 January 2024 with the result that there were 5.05 caterpillars per frond (exceeding the threshold) so that control was carried out using chemicals on 16 January 2024. Evaluation Census 1 was carried out on 23 January 2024 with the result that there were still 0.30 caterpillar attacks per frond (which has decreased). Evaluation census 2 was carried out on 5 February 2024 with the result that there were no attacks. - Census Division 1 Block C44 with an area of 15.64 Ha on 3 January 2024 with the result that there were 8.55 caterpillar attacks per frond (exceeding the threshold) so that control using chemicals was carried out on 12 January 2024. Evaluation census 1 was carried out on 22 January 2024 with the results that there were still 0.35 caterpillar attacks per frond (which has decreased). The evaluation 	
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		<p>census 2 was carried out on 2 February 2024 with the result that there were no attacks.</p> <p>Monitoring of owl cages (gupon) is carried out every month, the last in July 2024 with the following results:</p> <p>Division 1: The number of sponges is 51 cages, the number of eggs is 6, the number of chicks is 5 and the number of adults is 50.</p> <p>Division 2: The number of sponges is 34 cages, the number of eggs is 11, the number of chicks is 15 and the number of adults is 126.</p> <p>Division 3: The number of sponges is 43 cages, the number of eggs is 8, the number of chicks is 9 and the number of adults is 60.</p> <p>The planting of host plants (antigonon and turnera) has been carried out by the company, this can be seen scattered along the main road and the collection road, maintenance is carried out by giving empty bunches. The company also has a replanting program if the host plant has died.</p>	
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>The company already has a list of invasive species that grow naturally and are cultivated on the company's land in accordance with the Ministry of Environment and Forestry poermen no P.09/MENLHK/SETJENKUM.1/12/2016 on plantations.</p> <ul style="list-style-type: none"> - Imperata cylindria (weed) control by wipping or spraying weeds/chemically controlled - Clidemia hirta controlled with a wooden Dongle/chemically controlled - Mikania micrantha is controlled with a disc scratching/chemically controlled 	Complied

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		<ul style="list-style-type: none">- Mimos invisia controlled with a wooden jack /chemically controlled- Asystasia is controlled by discs scratching /chemically controlled- Turnera ulmifolia controlled by disc scratching/chemically controlled- Pennisetum polystacyon is controlled by disc scratching/chemically controlled																																											
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on the results of interviews with management and employees and field visits, there is no indication of the use of fire in controlling pests and diseases, control is only carried out manually and using chemicals (if it exceeds the attack threshold) in accordance with the procedures that the company already has.	Complied																																										
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.																																													
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	<p>In addition to the company having SOP Pengendalian hama dan penyakit tanaman, the company also has a list of types of pesticides used that have a distribution permit from the government. These pesticides are:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50 (mg/kg)</th><th>WHO Class</th><th>Licences no</th><th>Target</th></tr><tr><td>Erkafuron</td><td>Metil metsulfuron</td><td>5,000</td><td>II</td><td>RI 013012013xxx</td><td>Broadleaf weeds</td></tr><tr><td>Rolifos</td><td>Amonium glufosianat</td><td>1,500</td><td>II</td><td>RI0103012012xxx</td><td>Pakisan and Broadleaf weeds</td></tr><tr><td>Rollup</td><td>Isoprofil amina glifosat</td><td>4,230</td><td>III</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Starane</td><td>Fluroksipir metilheptilester</td><td>5,000</td><td>U</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Garlon</td><td>Triclopyr butoxyethyl</td><td>710</td><td>II</td><td>RI 010301201xxx</td><td>Broadleaf weeds</td></tr><tr><td>Cymbush</td><td>Cypermethrin</td><td>250</td><td>II</td><td>RI 010101119xxx</td><td>Horn beetle pests</td></tr></table>	Brand	Active Ingredient	LD50 (mg/kg)	WHO Class	Licences no	Target	Erkafuron	Metil metsulfuron	5,000	II	RI 013012013xxx	Broadleaf weeds	Rolifos	Amonium glufosianat	1,500	II	RI0103012012xxx	Pakisan and Broadleaf weeds	Rollup	Isoprofil amina glifosat	4,230	III	RI 010301200xxx	Broadleaf weeds	Starane	Fluroksipir metilheptilester	5,000	U	RI 010301200xxx	Broadleaf weeds	Garlon	Triclopyr butoxyethyl	710	II	RI 010301201xxx	Broadleaf weeds	Cymbush	Cypermethrin	250	II	RI 010101119xxx	Horn beetle pests	Complied
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>The company has shown all records of the use of pesticides during 2023 and 2024. The following are the record on the use of pesticides for 2023:</p> <table><tr><td>Brand</td><td>UoM</td><td>Volume</td><td>Area treated</td><td>Dosage/Ha</td><td>Target</td><td>LD50 (mg/kg)</td></tr><tr><td>Erkafuron</td><td>Kg</td><td>382.70</td><td>1,020</td><td>0,4</td><td>Broadleaf weeds</td><td>5,000</td></tr><tr><td>Rolifos</td><td>Liter</td><td>1,233.27</td><td>3,288</td><td>0.38</td><td>Broadleaf weeds</td><td>1,500</td></tr><tr><td>Rollup</td><td>Liter</td><td>8,863.45</td><td>3,635</td><td>0.38</td><td>Broadleaf weeds</td><td>4,230</td></tr><tr><td>Starane</td><td>Liter</td><td>167.55</td><td>670.18</td><td>0.25</td><td>Broadleaf weeds</td><td>5,000</td></tr><tr><td>Garlon</td><td>Liter</td><td>4,356,48</td><td>2,235</td><td>0,70</td><td>Broadleaf weeds</td><td>710</td></tr><tr><td>Cymbush</td><td>Liter</td><td>304.50</td><td>2,238</td><td>0.14</td><td>Horn beetle</td><td>250</td></tr><tr><td>Decis</td><td>Liter</td><td>1,806</td><td>3,612</td><td>0.50</td><td>Caterpillar</td><td>135</td></tr></table>						Brand	UoM	Volume	Area treated	Dosage/Ha	Target	LD50 (mg/kg)	Erkafuron	Kg	382.70	1,020	0,4	Broadleaf weeds	5,000	Rolifos	Liter	1,233.27	3,288	0.38	Broadleaf weeds	1,500	Rollup	Liter	8,863.45	3,635	0.38	Broadleaf weeds	4,230	Starane	Liter	167.55	670.18	0.25	Broadleaf weeds	5,000	Garlon	Liter	4,356,48	2,235	0,70	Broadleaf weeds	710	Cymbush	Liter	304.50	2,238	0.14	Horn beetle	250	Decis	Liter	1,806	3,612	0.50	Caterpillar	135	Complied
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>In reducing the use of pesticides the company has a host plant development program for natural enemies of UPDKS (Turnera and Antigonon) and the maintenance of owls as a control of rat pests.</p> <p>The Integrated Pest Control Method (PHT) first conducts a census of pests and plant diseases, so that if the attack does not exceed the threshold, the control does not use pesticides, but is carried out by mechanical and manual methods. And the use of pesticides is adjusted to the type of target and the recommended dose/as needed.</p> <p>Based on field visit to block B63, A89 and A75; company planted beneficial plant Antigonon. Field visit to area near fire tower block B59; company planted beneficial plant Turnera and Antigonon. Barn owl box can be found in block C47.</p>						Complied																																																								

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7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p> <p>- Minor compliance -</p>	<p>The company does not use pesticides prophylactically, but the use of pesticides is based on census results from attack intensity that has exceeded the threshold.</p> <p>Based on the results of the verification of pesticide use documents (insecticides), there is no indication that the company uses pesticides prophylactically.</p>	Complied																																																
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>the company also has a list of types of pesticides used that have a distribution permit from the government. These pesticides are:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50 (mg/kg)</th><th>WHO Class</th><th>Licences no</th><th>Target</th></tr><tr><td>Erkafuron</td><td>Metil metsulfuron</td><td>5,000</td><td>II</td><td>RI 013012013xxx</td><td>Broadleaf weeds</td></tr><tr><td>Rolifos</td><td>Amonium glufosianat</td><td>1,500</td><td>II</td><td>RI0103012012xxx</td><td>Pakistan and Broadleaf weeds</td></tr><tr><td>Rollup</td><td>Isoprofil amina glifosat</td><td>4,230</td><td>III</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Starane</td><td>Fluroksipir metilheptilester</td><td>5,000</td><td>U</td><td>RI 010301200xxx</td><td>Broadleaf weeds</td></tr><tr><td>Garlon</td><td>Triclopyr butoxyethyl</td><td>710</td><td>II</td><td>RI 010301201xxx</td><td>Broadleaf weeds</td></tr><tr><td>Cymbush</td><td>Cypermethrin</td><td>250</td><td>II</td><td>RI 010101119xxx</td><td>Horn beetle pests</td></tr><tr><td>Decis</td><td>Deltamethrin</td><td>135</td><td>II</td><td>RI 010101119xxx</td><td>Caterpillar pests</td></tr></table> <p>Based on the data above, the company does not use pesticides with class 1A or 1B active ingredients.</p>	Brand	Active Ingredient	LD50 (mg/kg)	WHO Class	Licences no	Target	Erkafuron	Metil metsulfuron	5,000	II	RI 013012013xxx	Broadleaf weeds	Rolifos	Amonium glufosianat	1,500	II	RI0103012012xxx	Pakistan and Broadleaf weeds	Rollup	Isoprofil amina glifosat	4,230	III	RI 010301200xxx	Broadleaf weeds	Starane	Fluroksipir metilheptilester	5,000	U	RI 010301200xxx	Broadleaf weeds	Garlon	Triclopyr butoxyethyl	710	II	RI 010301201xxx	Broadleaf weeds	Cymbush	Cypermethrin	250	II	RI 010101119xxx	Horn beetle pests	Decis	Deltamethrin	135	II	RI 010101119xxx	Caterpillar pests	Complied
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	7.2.5b Why there is no other alternative which can be used.	<p>Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.</p>																																																	

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	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.	
	7.2.5d Process to limit the negative impacts of the application.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on review of document "Daftar Pestisida yang Digunakan Tahun 2023/2024" – record of pesticide uses in 2023/2024, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023/2024.	
7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p> <p>- Critical (Major) compliance -</p>	<p>Refresh training on integrated pest disease and weed control on 24 May 2024 and 27 May 2024 which was attended by 57 staff related to chemicals.</p> <p>Socialization/training on good management of B3 and LB3 and its implementation will be carried out on 8 July 2024 for all spray workers.</p> <p>Pesticide sprayer training was carried out for all divisions, division 3 on 18 January 2024, Division 4 on 19 January 2024, Division 5 on 20 January 2024 and division 7 on 25 January 2024. Photos of activities and attendance lists can be shown.</p> <p>Based on the results of interviews in the field with pesticide sprayers, they understand related to safe application, pouring techniques, spraying techniques, hazards, dosages, areas where spraying is prohibited, prohibitions for pregnant and lactating women, and handling spills and poisoning.</p>	Complied
7.2.7	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p>	All pesticides have been stored in a place in accordance with laws and regulations where they are placed on separate shelves that are liquid and powdery, the floor is waterproof, there are banwalls, emergency	Complied

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		equipment such as eye wash, first aid boxes and fire extinguishers, adequate air ventilation and MSDS is available for each type of pesticide. In addition, used pesticide jerry cans have been well managed, namely stored at a licensed hazardous waste temporary warehouse.	
7.2.8	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p> <p>- Minor compliance -</p>	<p>Used pesticide containers have been well managed, namely stored at a licensed hazardous waste temporary warehouse.</p> <p>Unit of certification also has a hazardous waste storage that has permits for Miil and Estate.</p> <ul style="list-style-type: none"> - Hazardous waste storage permit (Pemenuhan Rincian Teknis Penyimpanan Limbah Bahan Berbahaya dan Beracun) from Dinas Lingkungan Hidup Kabupaten Saik with number: 660/DLH-S/2021/686 on 14 December 2021 for several locations namely: Ujung Tanjung Estate, Nenggala Estate, Libo Estate, Sei Rokan Estate and is valid as long as it is still operating and as long as there is no change in the shape of the building and the type of hazardous waste produced. - Hazardous waste storage permit based on decision Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Siak with number: 18/DPMPTSP-IPSLB3/KTPS/2020 on 12 November 2020 for PKS Ujung Tanjung Valid for 5 years from the date of stipulation. <p>The used pesticide containers are then sent to a 3rd party that already has a permit to transport and collect hazardous waste. (See indicator 7.3.1 – 7.3.3)</p>	Complied
7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p>	<p>Based on the results of interviews with company management, field visits and verification of pesticide application, the company does not apply pesticides through the air (aerial).</p>	Complied

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	- Critical (Major) compliance -		
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>	The company has conducted health checks for all pesticide application operators (sprayers) which are carried out periodically every 6 months, the last inspection was carried out on 28 July 2024 on 62 sprayers and fertilizers with the results that all workers were declared healthy and fit to work.	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>	Based on the results of the field visit, there were no workers who were pregnant or breastfeeding, and the workers had learned that work related to chemicals, especially pesticides, was prohibited for pregnant or breastfeeding women. In addition, all sprayers are male.	Complied
<p>Note For 7.2.11</p> <p>Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>The company already has a Waste Management SOP with number: SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 which came into effect on July 2, 2014. The SOP explains the inventory and waste management flow chart which includes an inventory of waste, plantation waste, mill waste and other supporting units, management of waste management permits, approval of waste management permits, preparation of waste management programs, approval of waste management programs, implementation of waste management programs, evaluation of the implementation of waste management programs and preparation of documents.</p> <p>In managing hazardous waste, unit of certification does not reuse it, but only temporarily stores located at Kayung Agro Lestari POM. Unit of certification also has a hazardous waste storage area that has permits.</p>	Complied

		<p>The waste stored in temporary storage will then be transported by a licensed party every 6 months. Unit of certification can also show the legality documents of the carrier such as a valid transportation permit from Ministry of Environment and Forestry, a special freight transportation permit from the Ministry of Transportation that is still valid, Business Identification Number which is still valid as well as agreement between the transporter and the licensed processing/utilization party. Company carried out waste management following the procedures.</p> <p>Solid Waste</p> <p>The solid waste produced by the company is shell, fiber and EFB. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as EFB is reused by applying it to plantation areas. The results of field visits during audit activities that the company has utilized shells and fiber for boiler fuel, while EFB has been reused for plantation land.</p> <p>POME</p> <p>POME generated from the factory is reused for Land Applications. Before being channeled to LA, POME is first managed at the WWTP with the aim that the quality of POME that is flowed to LA is in accordance with the provisions. The results of field visits at the WWTPs, it is known that before being distributed to LA, POME is first in the WWTPs, besides that there are no indications of environmental pollution by the company.</p> <p>Domestic Waste</p> <p>Domestic waste generated from housing and offices will be disposed of in Landfills. The results of field visits to the Landfills area that the generated domestic waste will be placed in landfills. In addition, the location of landfills is far from residential areas and water sources.</p>	
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7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>Unit of certification also has a hazardous waste storage that has permits for Miil and Estate.</p> <ul style="list-style-type: none"> - Hazardous waste storage permit (Pemenuhan Rincian Teknis Pemyimpanan Limbah Bahan Betrbahaya dan Beracun) from Dinas Lingkungan Hidup Kabupaten Saik with number: 660/DLH-S/2021/686 on 14 December 2021 for several locations namely: Ujung Tanjung Estate, Nenggala Estate, Libo Estate, Sei Rokan Estate and is valid as long as it is still operating and as long as there is no change in the shape of the building and the type of hazardous waste produced. - Hazardous waste storage permit based on decision Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Siak with number: 18/DPMPTSP-IPSLB3/KTPS/2020 on 12 November 2020 for PKS Ujung Tanjung Valid for 5 years from the date of stipulation. <p>To manage hazardous waste, the company already has an MOU with PT Primanru Jaya with number 148/EPMD/SPK-Management LB3/IMT-PJ/IX/2022 on 22 September 2022 and is valid until 21 September 2025.</p> <p>MOU between the company, PT Primanru Jaya and PT PLIB with number 101/EPMD/SPK-Management LB3/IMT-PJ-PLIB/IX/2023 on 22 September 2023 and valid until 21 September 2024.</p> <p>PT Primanru Jaya has the following permits:</p> <ol style="list-style-type: none"> 1. Transportation recommendations for PT Primanru Jaya from Dirjen Pengelolaan sampah Limbah dan bahan berbahanya dan beracun Kementerian Lingkyungan Hidup dan Kehutanan number: S.796/PSLB3-PLB3/PK/PLB.3/12/2023 on 26 December 2023 and valid for 5 years with 48 transportation units with hazard categories 1 and 2. 2. Permit for the Implementation of Special Freight Transportation for the Handling of Dangerous Goods from Dirjen Perhubungan Darat 	Complied
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		<p>with number: 81200019402150002 on 15 February 2023 and valid until 15 February 2028.</p> <p>3. Operational feasibility letter in the field of hazardous waste management for hazardous waste collection activities from Dirjen Pengelolaan sampah, limbah dan bahan beracun berbahaya, kementerian Lingkungan Hidup dan Kehutanan with number: S.767/PSLB3/VPLB3/PLB.3/12/2021 on 29 December 2021.</p> <p>4. Permit for the unit with police number B957IC valid until 6 March 2025.</p> <p>The Company has also presented the balance sheet and manifest of hazardous waste submission for the second quarter of 2024 for Mill and Estate with the following details:</p> <p>Ujung Tanjung Estate:</p> <p>Waste that is still stored in the form of used Accu amounting to 0.015 tons, used hazardous packaging amounting to 0.143 tons, inner fertilizer sacks amounting to 0.310 tons, used oil amounting to 0.045 tons, used rags amounting to 0.002 tons, used oil filters amounting to 0.007 tons and hazardous contaminated hoses amounting to 0.005 tons.</p> <p>Submitted to the 3rd party: Used Accu amounting to 0.040 Tons, used hazardous packaging amounting to 0.248 Tons, inner fertilizer sacks amounting to 0.330 Tons, used oil amounting to 0.180 Tons, used rags amounting to 0.004 Tons, used oil filters amounting to 0.012 Tons, contaminated hoses amounting to 0.170 Tons and contaminated Capt amounting to 0.013 Tons.</p> <ul style="list-style-type: none"> - Electronic hazardous waste manifes No. KLHK-1724148290; Used Accu; Volume: 0.607 Ton, transporter PT Primanru Jaya on 10 May 2024. 	
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		<ul style="list-style-type: none"> - Electronic hazardous waste manifes No. KLHK-1724148167; kemasan bekas B3; Volume: 0.6667 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724148099; eks fertilizier inner; Volume: 1.9679 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724148398; used oil; Volume: 1.1655 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724147239; used rags; Volume: 0.0545 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724147523; used oil filter; Volume: 0.1695 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724147651; hose terkontaminasi B3; Volume: 0.115 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724147806; used cap terkontaminasi B3; Volume: 0.013 Ton, transporter PT Primanru Jaya on 10 May 2024. <p>Ujung Tanjung Mill:</p> <p>Waste that is still stored in the form of used B3 packaging amounting to 0.013 tons, used oil amounting to 0.090 tons, electronic waste amounting to 0.001 tons, used rags amounting to 0.002 tons, used oil filters amounting to 0.008 tons.</p> <p>Submitted to the 3rd party: used B3 packaging amounting to 0.055 tons, used oil amounting to 0.221 tons, electronic waste amounting to 0.003</p>	
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		<p>tons, used rags amounting to 0.002 tons and used oil filters amounting to 0.040 tons.</p> <ul style="list-style-type: none"> - Electronic hazardous waste manifes No. KLHK-1724216438; Kemasan bekas B3; Volume: 0.008 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724216716; used oil; Volume: 0.3195 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724216397; used lamp; Volume: 0.004 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724216635; used rags; Volume: 0.004 Ton, transporter PT Primanru Jaya on 10 May 2024. - Electronic hazardous waste manifes No. KLHK-1724216548; used oil filter; Volume: 0.007 Ton, transporter PT Primanru Jaya on 10 May 2024. <p>The Hazardous Waste Report of Ujung Tanjung Mill and Ujung Tanjung Estate is reported periodically every 3 months to DLH Siak regency, DLH Riau Province, Sumatera Ecoregion and KLHK through SIMPEL. The last report of Ujung Tanjung Estate was carried out on 27 July 2023 with ID: 1722050742-7050, Ujung Tanjung Mill on 15 July 2024 with ID number: 1721040955-4046.</p> <p>DLH Siak Regency on 24 July 2024 with letter number 29/EHS-SIAK/VII/2024.</p> <p>DLHK Province on 25 July 2024 with letter number: 29/EHS-SIAK/VII/2024.</p> <p>Sumatra ecoregion development control center on 25 July 2024 with letter number: 29/EHS-SIAK/VII/2024.</p>	
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7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	Based on field visits to employee housing and warehouse areas, both estates and mill, it was found that there were no burning or open burning for waste. Each housing has provided a trash can for domestic waste such as organic and inorganic. Hazardous waste will be collected in a temporary storage area for Hazardous Waste.	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	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented. - Minor compliance -	<p>The company has a procedure related to soil fertility which is stated in the SOP / IK as follows:</p> <ul style="list-style-type: none"> - Fertilization SOP (SOP / SMART / MCAR / IX / TA-PPK) - WI for Compost Fertilization (IK / SMART / MCAR / IX / TA-PPK / 12-TM Kompost) - Fertilization WI of Oil Palm Bunches (IK / SMART / MCAR / IX / TA-PPK / 13-TM Bunch Ash) - WI POME Fertilization (IK/SMART/MCAR/IX/TA-PPK/16- <i>Kontrol Lingkungan</i> LCPKS) <p>The Company has SOP to maintain soil fertility and recording of its implementation in accordance with SOP number 7C related to crop upkeep which explains that fertilization is based on the recommendation issued on soil and leaf test result. In addition, there are procedure on fertilization before re-planting and fertilizing special compound fertilizer. Based on the result of document review and interview with the management, known that the implementation and monitoring of soil and leaf analysis is done by SMART Research Institute as the party issuing fertilizer recommendation.</p>	Complied
7.4.2	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. - Minor compliance -	<p>Soil and Leaf Analysis</p> <ul style="list-style-type: none"> - Soil Analysis Number 161/TANAH/AL/ANLZ/07/23 dated 31 July 2023 issued by SMART Research Institute division for a total of 78 samples. The parameters analyzed include Texture (hydrometric), 	Complied

		<p>pH (pH meter), C. Org (titrimetric W&B), N total (kj+FIA), P, K, Mg Cad, Alkali change (ICP OES), P Bray, KTK (FIA), H-Al change (titrimetric)</p> <ul style="list-style-type: none"> - Leaf Analysis Number 188/DAUN/LAB-SMARTRI/IV/2024 dated 8 April 2024 issued by SMART Research Institute division for a total of 94 samples. The parameters analyzed include K.A., N, P, K, Ca, Mg and B. 	
7.4.3	<p>A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>The Company already has an operational feasibility letter for the wastewater treatment plant for wastewater utilization activities by application to the oil palm plantation land of PT Ivo Mas Tunggal – Ujung Tanjung Mill based on the operational feasibility letter from Dinas Lingkungan Hidup Kabupaten Siak with number: 05/600.4.1/SLO/DLH-S/2024 on February 6, 2024 with details of the wastewater treatment plant system design consisting of 1 Final effluent fit, 6 anaerobic ponds (122,400 m³), 2 water storage ponds and utilization locations on plantation land as many as 35 blocks with an area of 624 hectares. The maximum published wastewater volume is 234,000 m³/year.</p> <p>The company has also shown that wastewater testing every month the last test in semester 1 of 2024 (January – June) is carried out by JAS-ANZ laboratories that have been accredited by KAN (LP-335-IDN) where all test parameters still meet the quality standards required in the regulations. Soil testing is carried out periodically every year, the last test was carried out on 19 February 2024 by the testing laboratory of PT. Mutu Agung Lestari which has been accredited by KAN (LP-001-IDN) for soil in rorak, soil between rorak and control soil, monitoring well testing is carried out periodically every 6 months, the last test was carried out on 4 April 2024 by laboratorium lingkungan hidup dan kalibrasi PT. Unilab Perdana which has been accredited by KAN (LP-195-IDN) for 3 monitoring wells in accordance with the requirements in the land application permit and quality standards still meet.</p>	Complied

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		<p>The following is the data on the POME to land application for the first semester of 2024:</p> <table><tr><th>Month</th><th>Application (M³)</th></tr><tr><td>Januari 2024</td><td>22,984</td></tr><tr><td>February 2024</td><td>11,334</td></tr><tr><td>March 2024</td><td>13,314</td></tr><tr><td>April 2024</td><td>15,274</td></tr><tr><td>Mei 2024</td><td>22,017</td></tr><tr><td>June 2024</td><td>11,943</td></tr><tr><td>Total</td><td>96.866</td></tr></table> <p>Empty waste from FFB processing by-products is applied back to the land as additional nutrients for plants as the following data on the application of empty waste for the first semester of 2024:</p> <table><tr><th>Month</th><th>Application (M³)</th></tr><tr><td>Januari 2024</td><td>4,980</td></tr><tr><td>February 2024</td><td>2,058</td></tr><tr><td>March 2024</td><td>4,035</td></tr><tr><td>April 2024</td><td>4,552</td></tr><tr><td>Mei 2024</td><td>4,442</td></tr><tr><td>June 2024</td><td>3,794</td></tr><tr><td>Total</td><td>23.861</td></tr></table>	Month	Application (M³)	Januari 2024	22,984	February 2024	11,334	March 2024	13,314	April 2024	15,274	Mei 2024	22,017	June 2024	11,943	Total	96.866	Month	Application (M³)	Januari 2024	4,980	February 2024	2,058	March 2024	4,035	April 2024	4,552	Mei 2024	4,442	June 2024	3,794	Total	23.861	
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7.4.4	Records of fertilizer inputs are maintained. - Minor compliance -	<p>The company has recorded all fertilization application data, here are the fertilization data for the first quarter of 2024:</p> <table border="1" data-bbox="1131 438 1948 813"> <thead> <tr> <th>Fertilizer</th><th>Recommendation</th><th>Application (Kg)</th><th>% Achievements</th></tr> </thead> <tbody> <tr> <td>Urea Coated</td><td>315,150</td><td>20,440</td><td>6.49</td></tr> <tr> <td>RP</td><td>25,200</td><td>19,550</td><td>77.58</td></tr> <tr> <td>TSP</td><td>150,400</td><td>32,750</td><td>21.78</td></tr> <tr> <td>MOP</td><td>421,300</td><td>151,390</td><td>35.93</td></tr> <tr> <td>Kieserit Gran</td><td>53,750</td><td>34,150</td><td>63.53</td></tr> <tr> <td>HGFB</td><td>22,571</td><td>17,424</td><td>77.20</td></tr> </tbody> </table>	Fertilizer	Recommendation	Application (Kg)	% Achievements	Urea Coated	315,150	20,440	6.49	RP	25,200	19,550	77.58	TSP	150,400	32,750	21.78	MOP	421,300	151,390	35.93	Kieserit Gran	53,750	34,150	63.53	HGFB	22,571	17,424	77.20	Complied
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Criteria 7.5: Practices minimise and control erosion and degradation of soils.																															
7.5.1	(C) Maps that identify marginal and fragile soils, including steep sloped land are available. - Critical (Major) compliance -	<p>The company has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division of 2016 containing the Land Map Unit (SPT), Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area.</p> <p>Based on the map, it can be seen that the land distribution in Ujung Tanjung Estate is considered marginal with land suitability class S2 due to fertility factors of 3,421.31 ha and S3 due to texture, topography, and drainage factors of 685.91 ha. There are no fragile soils and other problematic soils in the operational area of the Ujung Tanjung Estate, PT Ivomas Tunggal.</p>	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 document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung Estate was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately $\leq 40\%$ slopes.	Complied																												

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		<p>The company has shown Ujung Tanjung Estate Program documents and replanting realization Ujung Tanjung Estate 2017 – 2023 updated on 20 August 2023. The plans and realization are as follows:</p> <table><tr><th rowspan="2">Year</th><th colspan="2">Replanting (ha)</th></tr><tr><th>Plan</th><th>Realization</th></tr><tr><td>2017</td><td>238.75</td><td>238.75</td></tr><tr><td>2018</td><td>724.27</td><td>724.27</td></tr><tr><td>2020</td><td>2,069.70</td><td>2,069.70</td></tr><tr><td>2021</td><td>356.11</td><td>356.11</td></tr><tr><td>2022</td><td>67.31</td><td>67.31</td></tr><tr><td>Total</td><td>3,456.14</td><td>3,456.14</td></tr></table> <p>At the time of the ASA 2_1 audit, there was no replanting in progress.</p>	Year	Replanting (ha)		Plan	Realization	2017	238.75	238.75	2018	724.27	724.27	2020	2,069.70	2,069.70	2021	356.11	356.11	2022	67.31	67.31	Total	3,456.14	3,456.14	
Year	Replanting (ha)																									
	Plan	Realization																								
2017	238.75	238.75																								
2018	724.27	724.27																								
2020	2,069.70	2,069.70																								
2021	356.11	356.11																								
2022	67.31	67.31																								
Total	3,456.14	3,456.14																								
7.5.3	<p>New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung PT Ivo Mas Tunggal was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately ≤ 40% slopes.</p> <p>At the time of the ASA 2_1 audit, there was no new planting in progress.</p>	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	<p>(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung PT Ivo Mas Tunggal was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately ≤ 40% slopes.</p>	Complied																							

		Based on field observations, it's known that no new oil palm planting activities were found in new or existing areas. This is in accordance with the results of the document review and interviews with company representatives. For the undulating area, a fairly wide terrace has been made with the aim of soil conservation and mechanization implementation plans.	
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan. - Minor compliance -	Based on document semi-detailed soil map Scale 1: 50,000, it is known that the operational area in Ujung Tanjung PT Ivo Mas Tunggal was flat (0-9% or 0-5°). There is no steep slope. Based on field observation during audit, known no planted on steep slope or approximately $\leq 40\%$ slopes. Based on field observations, it's known that no new oil palm planting activities were found in new or existing areas. This is in accordance with the results of the document review and interviews with company representatives. For the undulating area, a fairly wide terrace has been made with the aim of soil conservation and mechanization implementation plans.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%. Based on the map, it can be seen that the land distribution in Ujung Tanjung Estate is considered marginal with land suitability class S2 due to fertility factors of 3,421.31 ha and S3 due to texture, topography, and drainage factors of 685.91 ha. There are no fragile soils and other	Complied

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		problematic soils in the operational area of the Ujung Tanjung Estate, PT Ivomas Tunggal.	
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 -	The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%. Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.	Complied
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%. Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.	Complied
PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and	Complied

		<p>effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%.</p> <p>Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.</p>	
7.7.4	<p>(C) Availability of implementation evidence of the water and land cover management program.</p> <p>- Critical (Major) compliance -</p>	<p>The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%.</p> <p>Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.</p>	Complied
7.7.5	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p> <p>- Critical (Major) compliance -</p>	<p>The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%.</p> <p>Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.</p>	Complied

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

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>The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%.</p> <p>Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.</p>	Complied
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p>	<p>The company (Ujung Tanjung Estate) has a semi-detailed soil map Scale 1: 50,000 published by the Plantation Monitoring and Planning Division in June 2017 containing the Land Map Unit, Soil Classification, Topography (percent and degree), Soil Texture, Depth (solum and effective), Drainage, Land Suitability Class, Limiting Factors, and Area. Based on the semi soil map, it is known that the soil types in Ujung Tanjung Estate are Complex Typic Endoaquepts, Aquic Udipsamments, and Typic Dystrudepts. Dengan kelerengan 0-3%, 3-9%.</p> <p>Based on the detailed map above, in the Ujung Tanjung Estate area, there is no land with a peatland type.</p>	Complied

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

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7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <ul style="list-style-type: none"> - Minor compliance - <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The water management plan is in accordance with the RKL-RPL owned, namely on the management of disturbances to water quality and aquatic biota with various activities, namely:</p> <p>Fertilize TBM and TM effectively and efficiently, pest and disease control is carried out in an integrated manner (PHT), prioritize pest and disease control in a conventional manner with the use of natural enemies, conduct an assessment of the application of POME and monitor its effectiveness periodically, isolate the area around workshops, warehouses and generators to avoid spills of fertilizer, pesticides, diesel and used oil falling into surface water, making a special treatment pond for workshop activities, accommodating used oil, used filters, used rag hooks, and other B3 waste, construction of drainage channels and roads in accordance with the provisions, separation of waste channels and non-waste channels.</p> <p>The company has conducted tests on surface water (river water) routinely every 6 months. The river water monitored is the flow of the Kandis Hulu River and the Kandis Hilir River. The last test was carried out on 4 April 2024 by the environmental laboratory and calibration of PT Unilab Perdana which has been accredited by KAN (LP-195-IDN) with a reference to the quality standards in Government Regulation number 22 of 2021 where all required test parameters still meet the quality standards of the regulation.</p> <p>Monitoring well testing is carried out periodically once every 6 months, the last test was carried out on 4 April 2024 by the living environment and calibration laboratory of PT. Unilab Perdana which has been accredited by KAN (LP-195-IDN) for 3 monitoring wells in accordance with the requirements in the land application permit and quality standards still meet.</p> <p>The company has conducted tests on clean water for employee housing for 3 points, namely in the Long House UTNE housing, 4 UTNE housing</p>	Complied
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		<p>and the last 3 UTNE housing on 3 April 2024. For clean water for residential mills, it will be tested on 26 March 2024.</p> <p>All tests are carried out by the environmental laboratory and calibration of PT unilab perdana. KAN (LP-195-IDN) with a reference to the quality standards in Permenker Number 2 of 2023 where all required test parameters still meet the quality standards of the regulation.</p> <p>In addition, the company also has a water source business permit based on the Decree of Menteri Pekerjaan Umum dan Perumahan Rakyat number: 82/KTPS/M/2024 on 18 January 2024 and is valid for the next 5 years for the business of water sources from the Kandis River with a maximum water quota of 1,199,232 m3/day.</p> <p>In addition, the company has also shown proof of payment of the last surface water levy in May 2024 with proof of the 2024 regional tax payment letter on 27 June 2024.</p>	
	7.8.1b Workers have adequate access to clean water.	<p>The company has conducted tests on clean water for employee housing for 3 points, namely in the Long House UTNE housing, 4 UTNE housing and the last 3 UTNE housing on 3 April 2024. For clean water for residential mills, it will be tested on 26 March 2024.</p> <p>All tests are carried out by the environmental laboratory and calibration of PT unilab perdana. KAN (LP-195-IDN) with a reference to the quality standards in Permenker Number 2 of 2023 where all required test parameters still meet the quality standards of the regulation.</p> <p>In addition, based on interviews with employees who were sampled during their audit, it was stated that clean water for daily use had been provided free of charge and sufficient by the company sourced from drilled well water.</p>	
7.8.2	(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	In protecting water resources, the company has an SOP for water resources management and monitoring with the number SOP/SMART/BCOS-EHS/SADV/I/004, Rev:0 which came into effect on	Complied

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	<p>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>July 1, 2014. The SOP explains the preparation of natural resource management and monitoring plans, the implementation of natural resource management: border determination, border protection can be in the form of rehabilitation by planting plants that function as erosion barriers, manual maintenance of oil palm plants, preparation of palm fronds, making rorak in water source border areas and installation of water level measuring instruments, socialization, and monitoring of natural resources in the form of monitoring rehabilitation activities, warning boards and boundary markers, erosion rates, and water quality. The rehabilitation that has been carried out by the company on the border of the Kandis River and the border of the Angek Tapuak River, where in 2024 it is planned with a rehabilitation area of 8.2 hectares for the Angek Tapuak River and 7.7 hectares for the Kandis River. With the rehabilitation program in 2024, it covers an area of 3.1 Ha (Sungai Angek Tapuak) and 2.35 Ha (Sungai Kandis). The implementation of rehabilitation for the first semester of 2024 is an area of 2.7 ha in the Angek Tapuak River and 1.5 ha in the Kandis River with plant types, namely 200 kaliandra stems and 200 trembesi stems. It will be carried out in February, March, and May 2024.</p> <p>In addition, the company has provided spraying limits along the river border area.</p>	
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 Company already has an operational feasibility letter for the wastewater treatment plant for wastewater utilization activities by application to the oil palm plantation land of PT Ivo Mas Tunggal – Ujung Tanjung Mill based on the operational feasibility letter from Dinas Lingkungan Hidup Kabupaten Siak with number: 05/600.4.1/SLO/DLH-S/2024 on February 6, 2024 with details of the wastewater treatment plant system design consisting of 1 Final effluent fit, 6 anaerobic ponds (122,400 m3), 2 water storage ponds and utilization locations on</p>	Complied

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		<p>plantation land as many as 35 blocks with an area of 624 hectares. The maximum published wastewater volume is 234,000 m3/year.</p> <p>The company has also shown that wastewater testing every month the last test in semester 1 of 2024 (January – June) is carried out by JAS-ANZ laboratories that have been accredited by KAN (LP-335-IDN) where all test parameters still meet the quality standards required in the regulations. Soil testing is carried out periodically every year, the last test was carried out on 19 February 2024 by the testing laboratory of PT. Mutu Agung Lestari which has been accredited by KAN (LP-001-IDN) for soil in rorak, soil between rorak and control soil, monitoring well testing is carried out periodically every 6 months, the last test was carried out on 4 April 2024 by laboratorium lingkungan hidup dan kalibrasi PT. Unilab Perdana which has been accredited by KAN (LP-195-IDN) for 3 monitoring wells in accordance with the requirements in the land application permit and quality standards still meet.</p> <p>The following is the data on the POME to land application for the first semester of 2024:</p> <table><tr><th>Month</th><th>Application (M³)</th></tr><tr><td>Januari 2024</td><td>22,984</td></tr><tr><td>February 2024</td><td>11,334</td></tr><tr><td>March 2024</td><td>13,314</td></tr><tr><td>April 2024</td><td>15,274</td></tr><tr><td>Mei 2024</td><td>22,017</td></tr><tr><td>June 2024</td><td>11,943</td></tr><tr><td>Total</td><td>96.866</td></tr></table>	Month	Application (M³)	Januari 2024	22,984	February 2024	11,334	March 2024	13,314	April 2024	15,274	Mei 2024	22,017	June 2024	11,943	Total	96.866	
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Mei 2024	22,017																		
June 2024	11,943																		
Total	96.866																		

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7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	The company routinely records the water discharge used for the treatment of the plant:			Complied
		Month	Actual usage (M3)	Ratio (m3/Ton TBS)	
		Juli 2023	15,754	0.90	
		August 2023	19,928	0.88	
		September 2023	20,003	0.84	
		October 2023	20,256	0.84	
		November 2023	22,293	0.82	
		December 2023	23,405	0.85	
		Januari 2024	18,623	0.82	
		February 2024	17,205	0.84	
		March 2024	19,011	0.85	
		April 2024	20,545	0.82	
		Mei 2024	21,952	0.82	
		June 2024	18,737	0.85	
		Total	237,712	-	
		Based on the data above, the water use for the FFB processing process at the Mill does not exceed the water utilization limit allowed in the permit owned.			
		Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised			

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7.9.1	Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented. - Minor compliance -	Plan for reduce fossil fuel use and optimize renewable energy stipulated under "Reduce Solar". The company has documented the use of biomass in the form of shells and fibre for boiler fuel as a substitute for diesel in 2023. The company recorded an efficiency biomass usage against fuel usage. During 2023, the company has saved 849,321.14 liters of diesel use.	Complied
Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
7.10.1	(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly. - Critical (Major) compliance -	The company already has SOP for greenhouse gas mitigation number: SOP/SMART/CERS-EHSD/SADV/I/005 Rev.0 which came into effect on July 1, 2014. The SOP explains about the types of greenhouse gases, the GHG mitigation flow chart in which there is GHG identification, a list of GHG sources and GHG calculations"; explanation of GHG mitigation procedures, recommendations for efforts to reduce GHG emissions from the use of fossil fuels, the use of fertilizers, the use of pesticides, methane gas management, water management in peatlands, and the use of electricity. The company has also a GHG SOP contained in the SOP for the calculation of greenhouse gases with the number: SOP/SMART/CERS-EHSD/SADV/I/002 Rev.0 which came into effect on July 1, 2014. The SOP explains the types of greenhouse gases, the chart of the greenhouse gas calculation flowchart, the explanation of the calculation of glass rumagh gas. The company also has a Greenhouse Gas emission mitigation program such as: <ul style="list-style-type: none">- The use of chemical fertilizers according to SMARTRI fertilization recommendations.	Complied

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		<ul style="list-style-type: none"> - Use of empty baskets according to SMARTRI fertilization recommendations. - Reduction of pesticide use. - Use pesticides in moderation according to the required dose. - Heavy equipment functions well and can consume diesel efficiently. - Saving electricity for lighting needs. - Saving electricity use in the environment of employees and the community. - Reduce air pollution due to waste burning smoke. - Prevent garbage from being scattered irregularly and prevent waste burning. - Reduce waste with economic value at TPSA and can help provide economic added value to waste bank customers (employees). 	
7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	No new planting activities after 2014, the company did not conduct new land clearing activities or development of operational areas.	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>Based on document review and interviews with company representatives, it is known that there are no new developments. The company has identified sources of pollution at the Mill and Estate, the document informs the source (station/activity), sources of pollution and emissions, impacts (humans, work equipment, environment) and impact control. For example, from the boiler it produces boiler ash, steam and chemical pollution, from the engine room it produces pollution in the form of noise.</p> <ul style="list-style-type: none"> • Efforts to reduce pollutants carried out by companies include: 	Complied

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		<ul style="list-style-type: none"> Monitoring air quality and emissions from Boilers and Generators Manage liquid waste at the IPAL before using it on plantations Carry out regular machine maintenance. Optimizing the use of fertilizer according to recommendations Use of fibers and shells in Mill to reduce diesel. 	
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 -	<p>The Company has an SOP for the preparation of new oil palm land with the number: SOP/SMART/MCAR/IV/TA-PLB Rev.1 and it came into effect on 15 July 2020. The SOP explains about felling activities, pile piles, mechanical piles and path shredding with all activities carried out using heavy equipment in the form of bulldozers and excavators without using fire.</p> <p>At the time of the audit, there were no new planting or replanting activities.</p>	Complied
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification. - Minor compliance -	<p>To deal with emergencies and land fires, the company has an Emergency Preparedness and Response SOP with the number: SOP/SMART/GENERAL/SADV/I/005 Rev.0 which came into effect on July 1, 2014. The SOP explains the emergency response preparedness flow chart, identification of potential emergencies, formation of emergency response teams, implementation of the provision of facilities and infrastructure, emergency simulation flow chart, emergency handling flow chart, emergency reporting, handling, coordination of emergency handling assistance from related agencies, state of safety statement, recovery and documentation.</p> <p>The company already has an emergency response organization structure for forest and land fire management (KARHUTLA) PT Ivo Mas Tunggal – Ujung Tanjung Estate with the following composition: Coach, Team Leader, General Assistant, Daily Chairman, Secretary, Fire Squad 1, Fire</p>	Complied

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		<p>Brigade 2, Support Squad and assistance squad with a total of 38 personnel. This organizational structure was ratified on 5 January 2024. This darutrat response team has been equipped with fire prevention and management facilities and infrastructure that have been in accordance with Ministerial Regulation number 5 of 2018.</p> <p>This emergency response team has been equipped with fire prevention and management facilities and infrastructure that have been in accordance with Ministerial Regulation number 5 of 2018.</p> <p>In addition, the company has also carried out a routine land and forest fire prevention and housing alert once every 1 year and involves the surrounding community, the last simulation was carried out on 16 July 2024. Land and housing fire scenarios, evaluations, documentation and attendance lists for the implementation of activities can be shown. This simulation was attended by MUSPIKA Kandis District, Kandis District Fire Team, Kandis District Representative Students, Kandis District API Care Community Team, and Chairman of KSBA and SKJA Cooperatives. The simulation was attended by a total of 108 Participants.</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 company has also carried out a routine land and forest fire prevention and housing alert once every 1 year and involves the surrounding community, the last simulation was carried out on 16 July 2024. Land and housing fire scenarios, evaluations, documentation and attendance lists for the implementation of activities can be shown. This simulation was attended by MUSPIKA Kandis District, Kandis District Fire Team, Kandis District Representative Students, Kandis District API Care Community Team, and Chairman of KSBA and SKJA Cooperatives. The simulation was attended by a total of 108 Participants.</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>			

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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>PT. Ivo Mas Tunggal-Ujung Tanjung Estate informed the oil palm planting year.</p> <table><tr><th>Planting year</th><th>Ujung Tanjung Estate (Ha)</th></tr><tr><td>1987*</td><td>30.31</td></tr><tr><td>1988*</td><td>18.96</td></tr><tr><td>1989*</td><td>22.79</td></tr><tr><td>2017**</td><td>238.75</td></tr><tr><td>2018**</td><td>724.27</td></tr><tr><td>2020**</td><td>1,839.80</td></tr><tr><td>2021**</td><td>88.93</td></tr><tr><td>Total planted area</td><td>2,963.81</td></tr></table> <p><i>*) old oil palm not replanted in river buffer zones/HCV areas</i></p> <p><i>***) replanting oil palm</i></p>	Planting year	Ujung Tanjung Estate (Ha)	1987*	30.31	1988*	18.96	1989*	22.79	2017**	238.75	2018**	724.27	2020**	1,839.80	2021**	88.93	Total planted area	2,963.81	Complied
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		<p>PT. Ivo Mas Tunggal informed the HCV assessment as in the document:</p> <ul style="list-style-type: none"> - "Laporan Penilaian HCV/NKT PT. Ivo Mas Tunggal di Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – PT. SMART Tbk, 2009" finalized June 2009. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU boundary). The HCV assessors comprise of Untung Sukaedi (social economy aspect), Norman Faried Mustakim (Ecology & habitat aspect; RSPO Approved Assessor), Kusuma Widya (Wildlife ecology aspect), Bambang Setyaji (Wildlife ecology aspect), Agus Budianto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 3-7 February 2009. - "Laporan Identifikasi Keberadaan Kawasan Lindung PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – 2012" finalized April 2012. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU). The HCV assessors comprise of Ir. Norman Faried Mustakim (Ecology & habitat; RSPO Approved Assessor), Bambang Setyaji (Wildlife ecology), Nugroho Wahyu Widiyanto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 6-10 February 2012. The HCV assessment report has been peer-reviewed by Purwo Susanto, 9 May 2012. <p>The HCV identified in the plantation:</p> <table border="1"> <thead> <tr> <th rowspan="2">HCV type</th><th colspan="2">Location</th><th rowspan="2">Hectarage (Ha)</th></tr> <tr> <th>Estate</th><th>Position</th></tr> </thead> <tbody> <tr> <td rowspan="2">1.2</td><td rowspan="2">Ujung Tanjung Estate</td><td>River buffer zone Kandis river*</td><td rowspan="2">110.56</td></tr> <tr> <td>River buffer zone Angek Tapuak river*</td></tr> <tr> <td>4.1</td><td></td><td>River buffer zone Kandis river*</td><td>110.56</td></tr> </tbody> </table>	HCV type	Location		Hectarage (Ha)	Estate	Position	1.2	Ujung Tanjung Estate	River buffer zone Kandis river*	110.56	River buffer zone Angek Tapuak river*	4.1		River buffer zone Kandis river*	110.56	
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	Ujung Estate	Tanjung	River buffer zone Angek Tapuak river*	
Total				110.56

- In year 2022, PT. Ivo Mas Tunggal exercised HCV review and reported "Berita Acara Verifikasi NKT (Nilai Konservasi Tinggi)/HCV (High Conservation Value) PT. Ivo Mas Tunggal – Region Siak – PSM 5" dated 22 November 2022. The HCV review and verification resulted in changes in HCV identified for HCV areas in Ujung Tanjung Estate: HCV 1 and HCV 4.1 Kandis River buffer zone and Angek Tapuak River buffer zone. The river channel correction and buffer measurement/delineation from both sides of river.

The HCV identified in the plantation:

HCV type	Location		Hectarage (Ha)
	Estate	Position	
1.2	Ujung Estate	Tanjung River buffer zone Kandis river*	63.53
		River buffer zone Angek Tapuak river*	73.57
4.1	Ujung Estate	Tanjung River buffer zone Kandis river*	63.53
		River buffer zone Angek Tapuak river*	73.57
Total			137.10

*) Some area shared the same HCV values

The latest HCV review/correction mapped into "Peta Evaluasi Areal Nilai Konservasi Tinggi (NKT) PT. Ivo Mas Tunggal – Ujung Tanjung Estate" dated 2022 with scale 1:35,000.

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7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <ul style="list-style-type: none"> - Critical (Major) compliance - <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p> <p>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>PT. Ivo Mas Tunggal informed the HCV assessment as in the document:</p> <ul style="list-style-type: none"> - "Laporan Penilaian HCV/NKT PT. Ivo Mas Tunggal di Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – PT. SMART Tbk, 2009" finalized June 2009. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU boundary). The HCV assessors comprise of Untung Sukaedi (social economy aspect), Norman Faried Mustakim (Ecology & habitat aspect; RSPO Approved Assessor), Kusuma Widya (Wildlife ecology aspect), Bambang Setyaji (Wildlife ecology aspect), Agus Budianto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 3-7 February 2009 - "Laporan Identifikasi Keberadaan Kawasan Lindung PT. Ivo Mas Tunggal, Kecamatan Kandis, Kabupaten Siak, Provinsi Riau – 2012" finalized April 2012. The HCV assessment scope covers 25,000 Ha (slightly larger than HGU). The HCV assessors comprise of Ir. Norman Faried Mustakim (Ecology & habitat; RSPO Approved Assessor), Bambang Setyaji (Wildlife ecology), Nugroho Wahyu Widiyanto (Environmental Service Aspect), PMNP Division (GIS and Mapping). The HCV assessment process referring to HCV Toolkit 2008. The data collection process carried out 6-10 February 2012. The HCV assessment report has been peer-reviewed by Purwo Susanto, 9 May 2012. <p>The HCV identified in the plantation:</p> <table border="1" data-bbox="1131 1145 1975 1383"> <thead> <tr> <th rowspan="2">HCV type</th><th colspan="2">Location</th><th rowspan="2">Hectarage (Ha)</th></tr> <tr> <th>Estate</th><th>Position</th></tr> </thead> <tbody> <tr> <td rowspan="2">1.2</td><td rowspan="2">Ujung Tanjung Estate</td><td>River buffer zone Kandis river*</td><td rowspan="2">110.56</td></tr> <tr> <td>River buffer zone Angek Tapuak river*</td></tr> <tr> <td>4.1</td><td></td><td>River buffer zone Kandis river*</td><td>110.56</td></tr> </tbody> </table>	HCV type	Location		Hectarage (Ha)	Estate	Position	1.2	Ujung Tanjung Estate	River buffer zone Kandis river*	110.56	River buffer zone Angek Tapuak river*	4.1		River buffer zone Kandis river*	110.56	Complied
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7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>HFCL is not applicable for Indonesia.</p> <p>Not applicable</p>	<p>Not Applicable</p>																		
<p>PROCEDURAL NOTE for 7.12.3:</p> <p>Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>																					
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests. peatland and other conservation areas are</p>	<p>PT. Ivo Mas Tunggal referring to "SOP Pengelolaan dan Pemantauan Nilai Konservasi Tinggi (High Conservation Value Management) No.SOP/SMART/BCOS-EHSD/SADV/I/002 rev.0" dated 1 July 2014. Point 3 stipulated the normative management and monitoring plan will</p>	<p>Complied</p>																		

	<p>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>include putting signage on HCV areas, installing HCV boundary/buffer zone poles, installing HCV area signboard, socialization of HCV area and RTE presence to worker and communities, planning rehabilitation of vegetation in and/or around HCV area, HCV area patrol and reporting, exotic plant inventory and control, HCV utilization reporting, wildlife inventory and reporting.</p> <p>HCV Management and Monitoring Plan</p> <table border="1"> <thead> <tr> <th>HCV type</th><th>Threat identification</th><th>Management Objective and Action Plan</th><th>Indicator</th></tr> </thead> <tbody> <tr> <td rowspan="2">1.2</td><td> <ul style="list-style-type: none"> Illegal hunting; Illegal poaching; Lack of understanding and knowledge from surrounding communities and workers related rules and regulation pertaining wildlife protection; Species extinction </td><td> <ul style="list-style-type: none"> Producing signboards and warning to protect RTE species; Socialization to communities and workers on importance of protecting HCV areas for RTE species; </td><td>No RTE species extinct</td></tr> <tr> <td> <p>Monitoring method</p> <ul style="list-style-type: none"> Monitoring the presence and condition of signboard for wildlife protection; period once every 6 months Documenting socialization on wildlife protection for community and company worker </td><td> <p>Monitoring verifier</p> <ul style="list-style-type: none"> Presence of signboards for wildlife protection Company worker understood the importance of protecting HCV 1 </td><td>No RTE species extinct</td></tr> </tbody> </table>	HCV type	Threat identification	Management Objective and Action Plan	Indicator	1.2	<ul style="list-style-type: none"> Illegal hunting; Illegal poaching; Lack of understanding and knowledge from surrounding communities and workers related rules and regulation pertaining wildlife protection; Species extinction 	<ul style="list-style-type: none"> Producing signboards and warning to protect RTE species; Socialization to communities and workers on importance of protecting HCV areas for RTE species; 	No RTE species extinct	<p>Monitoring method</p> <ul style="list-style-type: none"> Monitoring the presence and condition of signboard for wildlife protection; period once every 6 months Documenting socialization on wildlife protection for community and company worker 	<p>Monitoring verifier</p> <ul style="list-style-type: none"> Presence of signboards for wildlife protection Company worker understood the importance of protecting HCV 1 	No RTE species extinct	
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			(socialization material, attendance list, photograph)			
	4.1	Threat identification	Management Objective and Action Plan	Indicator		
		<ul style="list-style-type: none"> Activities that causing ecological function decrease and/or river water quality decrease; Activities that causing eutrophication and silting up 	<ul style="list-style-type: none"> Prepare revegetation plan for river buffer zone areas during oil palm replanting; Mapping the water catchment area; Preparing and constructing silt pits and frond stacking on water flow area; Installing HCV signboard and delineate river buffer zone; 	River buffer zone maintained		
		Monitoring method	Monitoring verifier	Monitoring parameter		
		<ul style="list-style-type: none"> Monitoring existence and planting protective vegetation of river buffer zone; period once every 6 months; Monitoring the presence and condition of signboard for river buffer zone protection; period once every 6 months 	<ul style="list-style-type: none"> Presence of water catchment map Presence of boundary of river buffer zone area Presence of protective vegetation in river buffer zone 	River buffer zone and ecosystem maintained		
		PT. Ivo Mas Tunggal – Ujung Tanjung Estate demonstrated management and monitoring report “Laporan Pelaksanaan Pengelolaan dan Pemantauan Kawasan Bernilai Konservasi Tinggi PT. Ivo Mas				

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		<p>Tunggal Tahun 2023". The management plan carried out: delineating and maintaining delineated HCV areas; direct and indirect socialization, communication and consultation with NGO and academic institution, protection of water resources, rehabilitating HCV areas by planting native plants, controlling invasive species (<i>Mucuna bracteata</i>).</p> <p>Monitoring plan implemented: monitor the land cover changes, monitor the wildlife (recce walk) and plant (permanent plot inventory), trend evaluation (biodiversity, abundance), water resource monitoring (sedimentation, water debit), rehabilitation rate monitoring, controlling invasive species, HCV5 monitoring, monitoring threat.</p> <p>The HCV monitoring data evaluation:</p> <ul style="list-style-type: none"> - Management and monitoring plan can be implemented - The HCV boundary signs, HCV signboards, RTE species signboards are in good condition, - Socialization to community members implemented - Monitoring and controlling invasive species carried out manually - Wildlife monitoring result: 20 Aves species, 4 Mammal species, 8 Herpetofauna species, 4 fish species were identified. - Index of Evenness in monitored flora: trees (0.7) and stick (0.953) meaning relative homogenous abundance - Angek Tapuak river debit rate 0.5241 mm/year - No disturbance in HCV areas from HCV patrol <p>Suggestion:</p> <ul style="list-style-type: none"> - Completing the documentation on maintaining signboard, boundary poles, cleaning invasive species - Increase the socialization of HCV and RTE species to worker, surrounding communities, staff by adding information about rehabilitation carried out. 	
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		Based on visit to the Kandis River buffer zone (HCV 1.1. and HCV 4.1) in block E35, company has set the HCV area and the buffer zone 50 meters from both side of the river and mark the area with HCV signs and no chemical spraying signboard. The old oil palms in the buffer zone were not felled and the buffer zone revegetated with local native trees.	
7.12.5	Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas. - Minor compliance -	Based on HCV assessment document, there was no rights of local communities have been identified in HCV areas of Ujung Tanjung Estate.	Complied
<p>Specific Guidance for 7.12.5:</p> <p>Decisions are made in consultation with affected communities.</p> <p>Areas needed by affected communities to meet their basic needs, considering the potential for positive and negative changes in their livelihoods as a result of the proposed operation, should be identified in consultation with the community and included in HCV and HCS assessment and management plans.</p> <p>The unit of certification should consider various management and tenure options to protect HCV management areas in a way that also protects the rights and livelihoods of local communities. Some areas should be allocated for community management and protected through customary or legal tenure, or in other cases, it is proposed to choose joint management options.</p> <p>If communities are asked to give up their rights so that HCVs can be protected or enhanced by companies or government bodies, this should be done very carefully to ensure that these communities continue to have adequate access to resources and land to ensure the fulfilment of their basic needs. All assignments of these rights must be based on FPIC.</p> <p>If a negotiation agreement cannot be reached, there should be evidence that there has been a continuing effort to reach the agreement. This evidence may take the form of third-party arbitration.</p>			
7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species. - Minor compliance -	<p>Socialization to community</p> <ul style="list-style-type: none"> - Socialization as per "Sosialisasi Sustainability kepada Masyarakat Koperasi Sawit Kandis Sejahtera" dated 18 May 2024. The socialization session attended by 34 community members. - Socialization during cooperative meeting "Sosialisasi Rapat Anggota Tahunan Kopreasi Swadaya Mas Bersama Desa Libo Jaya" dated 17 May 2024 attended by 36 smallholder members. 	Complied

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7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>PT. Ivo Mas Tunggal – Ujung Tanjung Estate demonstrated management and monitoring report “Laporan Pelaksanaan Pengelolaan dan Pemantauan Kawasan Bernilai Konservasi Tinggi PT. Ivo Mas Tunggal Tahun 2023”. The management plan carried out: delineating and maintaining delineated HCV areas; direct and indirect socialization, communication and consultation with NGO and academic institution, protection of water resources, rehabilitating HCV areas by planting native plants, controlling invasive species (<i>Mucuna bracteata</i>).</p> <p>Monitoring plan implemented: monitor the land cover changes, monitor the wildlife (recce walk) and plant (permanent plot inventory), trend evaluation (biodiversity, abundance), water resource monitoring (sedimentation, water debit), rehabilitation rate monitoring, controlling invasive species, HCV5 monitoring, monitoring threat.</p> <p>The HCV monitoring data evaluation:</p> <ul style="list-style-type: none"> - Management and monitoring plan can be implemented - The HCV boundary signs, HCV signboards, RTE species signboards are in good condition, - Socialization to community members implemented - Monitoring and controlling invasive species carried out manually - Wildlife monitoring result: 20 Aves species, 4 Mammal species, 8 Herpetofauna species, 4 fish species were identified. - Index of Evenness in monitored flora: trees (0.7) and stick (0.953) meaning relative homogenous abundance - Angek Tapuak river debit rate 0.5241 mm/year - No disturbance in HCV areas from HCV patrol <p>Suggestion:</p> <ul style="list-style-type: none"> - Completing the documentation on maintaining signboard, boundary poles, cleaning invasive species 	OFI
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		<p>- Increase the socialization of HCV and RTE species to worker, surrounding communities, staff by adding information about rehabilitation carried out.</p> <p>OFI</p> <p>PT. Ivo Mas Tunggal – Ujung Tanjung Estate has perform management and monitoring. In the latest management and monitoring report, the disturbance from exotic species identified. Consistent control over the LCC – Mucuna bracteate growth in HCV buffer zone area is expected.</p> <p><i>PT. Ivo Mas Tunggal – Ujung Tanjung Estate telah melakukan pengelolaan dan pemantauan HCV. Dalam laporan pengelolaan dan pemantauan HCV terakhir, diidentifikasi gangguan dari spesies eksotik. Agar konsisten dalam pengendalian LCC – Mucuna bracteate di area HCV sempadan Sungai.</i></p>	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>There was no land clearing after 15 November 2018 because the initial planting for PT. Ivo Mas Tunggal – Ujung Tanjung Estate was stopped since 1989; subsequently the HCV assessment carried out in 2009.</p> <p>In addition, CB communication with RSPO Secretariat; on 14 August 2024 the RSPO Secretariat responded that PT. Ivo Mas Tunggal – Ujung Tanjung Estate with total area 3,253 Ha the RaCP status Not Applicable.</p>	Complied

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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Ujung Tanjung Mill** and supply base was calculated using the PalmGHG Calculator version 3.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2023** for **Ujung Tanjung Mill** and supply base are as following:

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	2.43	OER	18.95
PKO	2.43	KER	4.41

Production	t/yr	Land Use	Ha
FFB Process	191,079.57	OP Planted Area	24,862.00
CPO Produced	36,209.57852	OP Planted on peat	78.57
PKO Produced	8,426.609037	Conservation (forested)	0.00
		Conservation (non-forested)	711.14
		Total	25,651.71

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total	
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB
Emission								
Land Conversion	4,778.96	0.99	13,591.91	0.45	0.00	0.00	18,370.87	1,44
CO ₂ Emission from fertilizer	494.70	0.10	2,390.32	0.08	0.00	0.00	2,885.02	0,18
NO ₂ Emission	540.74	0.11	2340.51	0.08	0.00	0.00	2,881.26	0,19
Fuel Consumption	29.28	0.01	111.21	0.00	0.00	0.00	140.49	0.01
Peat Oxidation	0.00	0.00	51.77	0.00	0.00	0.00	51.77	0.00
Sink								
Crop Sequestration	-45,29.82	-0.94	-12,883.33	-0.43	0.00	0.00	-17,413.15	-1,37
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,313.86	0.27	5,609.49	0.19	0.00	0.00	70931.35	-1,37

*Note: Includes both estates and smallholders

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Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	37454.83	0.20
Fuel Consumption	65.98	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Grid Electricity	0.00	0.00
Sales of PKS	0.00	0.00
Sales of EFB	0.00	0.00
Total	37520.81	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

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

*This mill has no kernel crusher operation.

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

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

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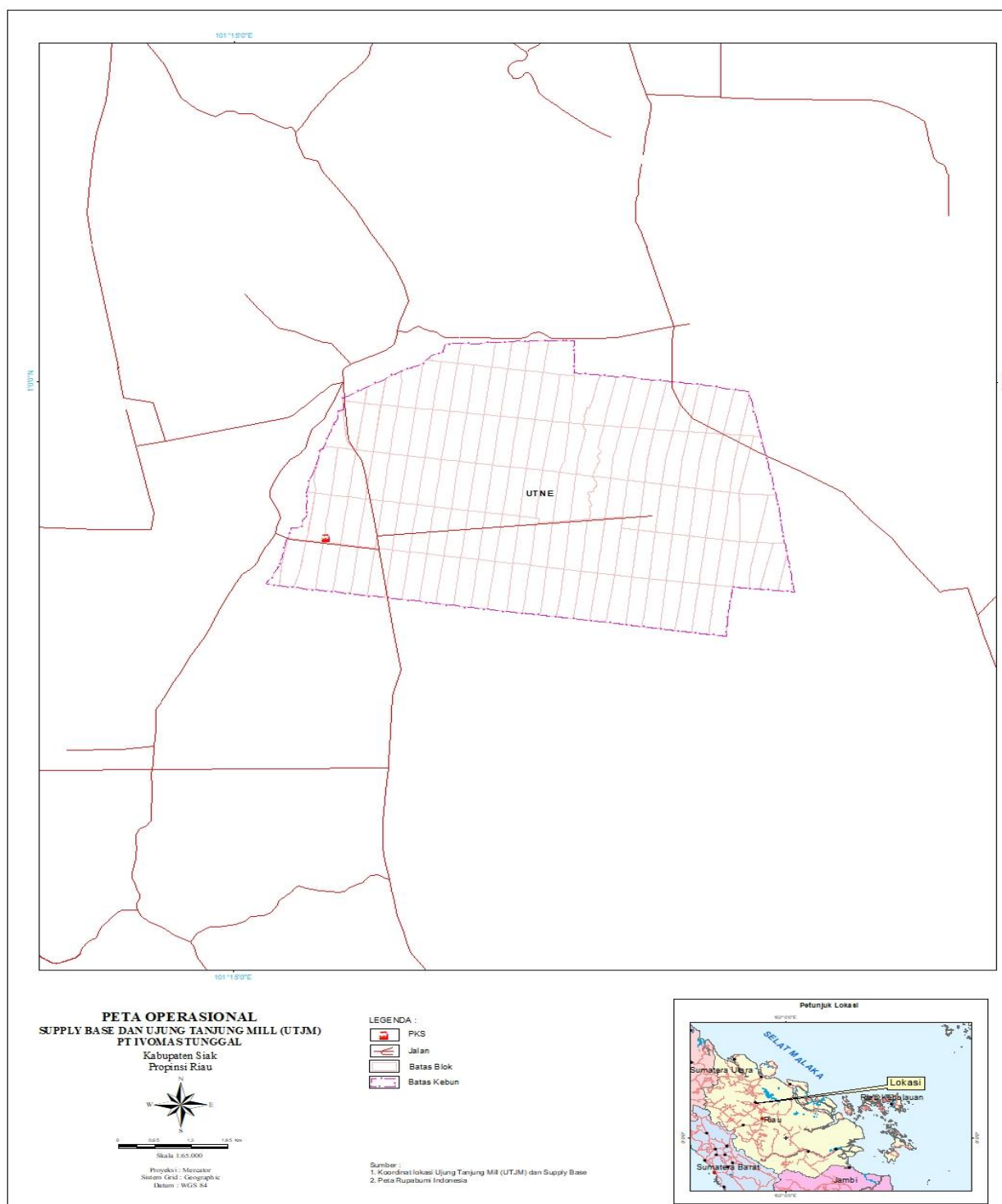
Appendix C: Location Map of Certification Unit and Supply bases



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Appendix D: Estate Field Map



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Appendix E : List of Abbreviations

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