

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

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

Client Company Name / Parent Company: First Resources Limited
Client Company / Parent Company Address: Head Office: APL Tower Central Park 28th Floor, Podomoro City Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat 11470, Indonesia
Certification Unit: PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill Location of Certification Unit: Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Kalimantan Timur, 75771, Indonesia
Date of Final Report: 13/06/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	First Resources Limited		
RSPO Membership Number	1-0047-08-000-00	Membership Approval Date	10 March 2008
Address	APL Tower Central Park 28th Floor, Podomoro City, Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat – 11470, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill		
Location / Address	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia		
Website	www.first-resources.com		
Management Representative	Mr. Bambang Dwi Laksono	E-mail	bambang.dwilaksono@first-resources.com
Telephone	+62 21 2929 8888	Facsimile	+62 21 2929 8878

2. Certification Information			
Certificate Number	RSPO 757446	Certificate Start Date	20/04/2022
Date of First Certification	20/04/2022	Certificate Expiry Date	19/04/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	Determination of the conformity of the client's management system, or parts of it, with audit criteria and 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) <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
ISPO 757445	ISPO	BSI Indonesia	20 April 2027
EU-ISCC-Cert-ID218-20240052	ISCC EU	Intertek	25 January 2025

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Ketapang Agro Lestari POM	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia	0° 52' 32.79" S	115° 53' 29.08" E
Ketapang Agro Lestari Estate	Kecamatan Siluq Ngurai, Kabupaten Kutai Barat, Provinsi Kalimantan Timur, 75771, Indonesia	0° 52' 32.79" S	115° 53' 29.08" E
BorneoSurya Mining Jaya Estate	Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur, 75773, Indonesia	0° 37' 13.51" S	116° 02' 20.40" E
Notes: The estate and mill office of PT KAL are in the same location (one building)			

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
Ketapang Agro Lestari Estate	5,013.06*	696.15	144.40	5,853.61	85.64
Borneo Surya Mining Jaya Estate	1,892.07	665.69	1,280.02	3,837.78	49.30
Total	6,905.13	1,361.84	1,424.42	9,691.39	71.25

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Ketapang Agro Lestari Estate	24.57	4,988.49	-	-	4,988.49	24.57
Borneo Surya Mining Jaya Estate	25.49	1,866.58	-	-	1,866.58	25.49
Total (ha)	50.06	6,855.07	-	-	6,855.07	50.06

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Note: Only Mature area is considered as production area

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 - March 2024)	Actual (March 2023 – Feb 2024)		Forecast (April 2024 - March 2025)
		Previous license period (March 2023)	Current license period (Apr 2023 – Feb 2024)	
Ketapang Agro Lestari Estate	102,278	7,987.68	88,010.20	101,354
Borneo Surya Mining Jaya Estate	51,303	3,516.38	33,132.54	52,175
Total	153,581	132,646.80		153,529

Note:

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

Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 - March 2024)	Actual (March 2023 – Feb 2024)		Forecast (April 2024 - March 2025)
		Previous license period (March 2023)	Current license period (Apr 2023 – Feb 2024)	
N/A				
Total				

Note:

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)

Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 - March 2024)	Actual (March 2023 – Feb 2024)		Forecast (April 2024 - March 2025)
		Previous license period (March 2023)	Current license period (Apr 2023 – Feb 2024)	
KAL Plasma	-	1,939.13	23,686.86	27,813
BSMJ Plasma	-	835.35	9,303.30	13,130
CV ARY		-	1,468.51	
Marsam Citra Adiperkasa	-	3,453.18	98,652.68	-

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Bangun Batara Jaya	-	-	195.70	-
CV Samurai 789	-	227.00	2,826.53	-
CV Anugrah Jasha Investama	-	302.97	6,137.08	-
PT Wong Akeh Utama	-	185.96	6,150.83	-
PT Wejas Imanuel	-	-	3,408.14	-
CV Laziol	-	-	5.94	-
Total	68,615		158,779.16	40,943

Note: FFB production estimated last year cant breakdown because the estimated FFB production in lump sum from non certified supplier has been used instead.

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	March 2023	11,504.06	6,943.59	18,447.65
2	April 2023	10,473.42	10,520.45	20,993.87
3	May 2023	11,653.69	13,006.20	24,659.89
4	June 2023	11,277.38	13,178.24	24,455.62
5	July 2023	12,654.51	17,657.07	30,311.58
6	August 2023	11,342.41	19,676.38	31,018.79
7	Sept 2023	10,833.11	19,736.67	30,569.78
8	Oct 2023	11,159.66	18,921.70	30,081.36
9	Nov 2023	10,084.78	18,891.86	28,976.46
10	Dec 2023	10,326.12	13,266.12	23,592.24
11	Jan 2024	10,743.50	3,863.87	14,607.37
12	Feb 2024	10,594.16	3,117.02	13,711.18
TOTAL		132,646.80	158,779.16	291,425.96

Note:

10. Summary of Certified Tonnage (MT) (not applicable for ISS)

Estimated last year (April 2023 - March 2024)	Actual (March 2023 – Feb 2024)		Forecast (April 2024 - March 2025)
	Previous license period (March 2023)	Current license period (Apr 2023 – Feb 2024)	
FFB	FFB		FFB
153,581 mt	11,504.06 mt	121,142.74 mt	153,529 mt

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	TOTAL	132,646.80 mt	
CPO (OER: 26.00 %)	CPO (OER: 24.97 %)		CPO (OER: 25 %)
39,931 mt	2,872.54 mt	30,537.80 mt	38,382 mt
	TOTAL	33,410.34 mt	
PK (KER: 4.13 %)	PK (KER: 3.65 %)		PK (KER: 3.67 %)
6,343 mt	465.82 mt	4,484.02 mt	5,634 mt
	TOTAL	4,949.84 mt	

Note: According to recap of daily report production and sounding test, actual OER average achievement in March 2023 – Feb 2024 was 24.97%. KAL POM also just commissioning in 2016 and it is still tends to be new and efficient in terms of processing. The maintenance process is also implemented to reduce losses. The FFB produced also comes from productive planting years aged 4 - 14 years which has high oil content. The company also well maintains the criteria for mature FFB harvesting in the field

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	March 2023	2,872.54	465.82
2	April 2023	2,526.65	410.50
3	May 2023	2,940.01	427.11
4	June 2023	2,747.59	394.86
5	July 2023	3,065.44	418.90
6	August 2023	2,773.98	375.26
7	Sept 2023	2,669.61	365.60
8	Oct 2023	2,906.77	447.57
9	Nov 2023	2,539.92	361.54
10	Dec 2023	2,654.94	349.70
11	Jan 2024	2,816.33	452.53
12	Feb 2024	2,896.56	480.45
TOTAL		33,410.34	4,949.84
Note:			

11. Summary of Actual Volume sold					
Current License period (Apr 2023 – Feb 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	0	0	0	22,894	22,894
PK (MT)	4,098	0	0	0	4,098

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Credits	-	-	-	-	-
Previous License period (March 2023)					
CPO (MT)	0	0	0	1,733	1,733
PK (MT)	0	0	0	816	816
Credits	-	-	-	-	-
Note: Conventional is RSPO certified material but sold as non-RSPO.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1.	PT Ketapang Agro Lestari _ KCP	RSPO_PO1000015249	-	4,098
TOTAL				4,098
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)
	Nil			
TOTAL				
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	PT Adhitya Serayakorita	22,893	0
2	PT Adhitya Serayakorita	1,733	0
3	KCP PT Ketapang Agro Lestari	0	816
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
	Nil		
TOTAL			

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Note:

12. Independent Smallholders Certified Tonnage (MT) / Volume

	Estimated last year (April 2023 - March 2024)			Actual (March 2023 – Feb 2024)			Forecast (April 2024 - March 2025)		
Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO									
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)
	N/A					
TOTAL						

Note: 1 mt = 1 credit

13. Independent Smallholders Actual Sold Tonnage / Volume

	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Apr 2023 – Feb 2024)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (March 2023)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **5 – 7 March 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.

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 Critical NC close out on-site assessment was conducted on **25 April 2024**. The audit programs are included in Section 2.3.

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.

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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 (Certification)	Year 2 (ASA1)	Year 3 (ASA2)	Year 4 (ASA3)	Year 5 (ASA4)
Ketapang Agro Lestari POM	X	X	X	X	X
Ketapang Agro Lestari Estate	X	X	X	X	X
BorneoSurya Mining Jaya (scope extension)		X	X	X	X

Tentative Date of Next Visit: March 4, 2025 - March 6, 2025

Total Number of Mandays: 12 mandays

2.2 BSI Assessment Team

Name	Role	Competency
Mujinius Jalaraya	Team Leader	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Eko Prastio Ramadhan	Team Member	<p>Education: Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p>

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		<p>Work Experience: Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&C Certification Program Manager and auditor covering standard such as RSPO P&C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p>Training attended: Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course and Identification of HCV Areas Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
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:</p> <p>Completed ISO 9001 Lead Auditor Course, ISPO endorsed auditor course, Understanding ISO 14001 training, Auditing ISO 14001: 2004 training, Endorsed RSPO Supply Chain Certification Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, SMETA Requirements Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
Sansan Suhendar	Team Member	<p>Education:</p> <p>Hold a Bachelor Degree in Forest Product Technology from Forest faculty – Bogor Agricultural University (IPB)</p> <p>Working experience:</p> <p>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>Trainings attended:</p>

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		<p>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><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p> <p><input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)</p>
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Accompanying Persons: Nil

Name	Role
Nil	

2.3 Assessment Plan

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

ASA1 Assessment Plan

Date	Time	Subjects	MJ	EPR	SS	NM
Monday, 04/03/2024	05.50 – 09.05	Flight Jakarta – Balikpapan (GA-560)	√	√	√	√
	11.45 – 12.35	Flight Balikpapan – Melak (IW-1476)	√	√	√	√
	14.00 – 17.00	Travel from Melak – Audit location	√	√	√	√
Tuesday, 05/03/2024	08.00 – 09.00	Opening Meeting - Presentation by PT Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases - Presentation by BSI Indonesia	√	√	√	√
	09.00 – 12.00	Field Visit to Ketapang Agro Lestari Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, HCV, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with: Labor Union and Gender Committee.	√	√		
		Field Visit to Borneo Surya Mining Jaya Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, etc.			√	

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		<ul style="list-style-type: none"> - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, HCV, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc. - Interview with: Labor Union and Gender Committee. 				√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 17.00	Field Visit to Ketapang Agro Lestari POM: <ul style="list-style-type: none"> - 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. - Audit Supply Chain for CPO Mills (RSPO SCCS) - Interview workers. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	√	√	√	
		Stakeholder consultation <ul style="list-style-type: none"> - Dinas Lingkungan Hidup Kab. Kutai Barat - Dinas Tenaga Kerja Kab. Kutai Barat - BPN/Kantor Pertanahan Kutai Barat - NGO - Village Head & Surrounding community - Union labor 				√
Wednesday, 06/03/2024	08.00 – 12.00	Document Review Ketapang Agro Lestari Estate & Borneo Surya Mining Jaya Estate: <ul style="list-style-type: none"> - Occupational Health and Safety, Environment Aspect, time bound plan. - Social Aspect and workers welfare, worker consultation, Stakeholder consultation, impact assessments, policies. - Best Management Practice for Estate. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 	√	√	√	√
	12.00 – 14.00	Break	√	√	√	
	14.00 – 17.00	Document Review Ketapang Agro Lestari POM: <ul style="list-style-type: none"> - Occupational Health and Safety, Environment Aspect, time bound plan. 	√	√	√	√

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		<ul style="list-style-type: none"> - Social Aspect and workers welfare, worker consultation, Stakeholder consultation, impact assessments, policies. - Best Management Practice for Mill and Supply Chain. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan. 				
Thursday, 07/03/2024	08.00 – 12.00	Document Review continue for Ketapang Agro Lestari Estate, BSMJ Estate and Ketapang Agro Lestari POM	√	√	√	√
	12.00 – 14.00	Break & Report Preparation	√	√	√	√
	14.00 – 16.00	Audit continue & Report preparation	√	√	√	√
	16.00 – 17.00	Closing Meeting	√	√	√	√

NCR Close Out Assessment Plan

Date	Time	Subjects	MJ
Wednesday, 24/03/2024	05.50 – 09.05	Flight Jakarta – Balikpapan (GA-560)	√
	11.45 – 12.35	Flight Balikpapan – Melak (IW-1476)	√
	14.00 – 17.00	Travel from Melak – Audit location	√
Thursday, 25/03/2024	08.00 – 08.30	Opening Meeting <ul style="list-style-type: none"> - Presentation by PT Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases - Presentation by BSI Indonesia 	√
	08.30 – 12.00	Verification of CAP and its implementation Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases NCR #2467412-202403-M1, indicator 3.4.3 NCR #2467412-202403-M2, indicator 3.8.8 NCR #2467412-202403-M3, indicator 6.7.1 NCR #2467412-202403-M4, indicator 7.2.10 Field Visit to Ketapang Agro Lestari – Ketapang Agro Lestari POM & Supply bases Interview with workers and related PIC	√
	12.00 – 14.00	Break	√
	14.00 – 15.30	Continue for NCR Close Out verification	√
	15.30 – 16.00	Report preparation	√
	16.00 – 17.00	Closing Meeting	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Time Bound Plan of First Resources Limited included 52 management units, comprise of estates and mills.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. Not all estates and mills certified within five (5) years after obtaining RSPO membership. However below are the justifications: <ul style="list-style-type: none"> • RSPO membership 10 March 2008. • First Resources Limited's timebound plan begin with target year to implement RSPO P&C on 2018 – 2023. • BSI noted First Resources Limited issued with suspension related to the certification of other management unit under its subsidiary. • These events led to certification postponement for First Resources Limited and its subsidiaries. BSI have performed the RSPO Initial Certification Assessment Visit for PT Meridan Sejatisurya Plantation on 29 June – 2 July 2015. However, upon successful certification recommendation, RSPO P&C certificate cannot be issued – as restricted out by RSPO. • The first timebound plan was to start 2015 up to 2024. Due to complaint case for First Resources Ltd. (parent company) in RSPO, causing the parent company unable to progress/fulfil the timebound plan for RSPO certification within the management units for three years (2015-2017). • Therefore the certification targets planned for 2015-2017 cannot be achieved. First Resources Ltd. have permission to start certification process in 17 April 2018: "The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA). • Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process. • Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation 	Complied

	<p>and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership."</p> <ul style="list-style-type: none"> • RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17 February 2020, subject: Re-Complaints Panel's Decision on the Request for the lifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit). • On 18 November 2023 which was after the audit carried out but this data was verified during the NCR closure audit, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. 	
<p>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.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>New acquisition PT Tribhakti Sari Mas.</p> <p>Recently, the acquisition process still in progress.</p> <p>https://detakindonesia.co.id/read/detail/10596/first-resources-belum-bisa-kuasai-17600-ha-kebun-sawit-pt-tbs/3</p> <p>The parents company demonstrates willingness to move forward and certifying the new acquisition within 3 years. On 18 November 2023, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. The submission is in accordance to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	Complied
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Yes. First Resources Limited demonstrate latest timebound plan approved by RSPO Secretariat on 18 November 2023. First Resources Limited has received the email form RSPO Secretary on 20 November 2023, the statement is: RSPO Secretariat agreed with the new proposed date for certification under First Resources Limited.</p>	Complied
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required.</p> <p>Is this consistent with the ACOP reporting?</p>	<p>Yes, there is changes in the First Resources Limited's timebound plan. First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat on 18 November 2023.</p> <p>First Resources Limited submitted ACOP 2022 Report in May 2023. The revised Time Bound Plan will be stated in ACOP 2023, which will be reported in 2024.</p>	Complied
<p>Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised</p>	<p>Previously First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat on 7 October 2021. Based on the revised timebound plan, RSPO P&C certification of PT.Limpah Sejahtera, PT. Panca Surya Agrindo, PT Swadaya Mukti Prakarsa – was planned in 2021 and missed.</p> <p>First Resources provides explanation:</p> <p>a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is</p>	Complied

	<p>putting suspension on First Resources Limited's subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units.</p> <p>b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited's subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units.</p> <p>c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit.</p> <p>Yes, there is isolated lapse identified previously but it has been solved especially from 18 November 2023 which RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026.</p>	
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	<p>BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited's subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources demonstrate a letter from RSPO Complaint Panel in April 2018:</p> <p>"The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership."</p> <p>Update Concept note for PT Limpah Sejahtera:</p> <ul style="list-style-type: none"> - Advisory Note has been endorsed – RSPO decided that FR continue oil palm plantation activities according to BMP for Peat Vol. 1 	Complied

	<ul style="list-style-type: none"> - The (revised) RaCP Concept Note has been aligned according to Advisory Note and RSPO BMP Vol 1. The Concept Note and has been submitted to RSPO Compensation Panel for review, while the company preparing the Compensation Plan. - 22 Jul 2022: There have been a few issues raised by the Compensation Panel with regard to the content of the concept note, and the company is to address the concerns in the revised concept note. - 17 Sep 2022: All issues have been addressed and the revised concept note has been resubmitted. Now waiting review result and/or approval for Concept Note from RSPO. - 2 May 2023: Initial submission of RaCP proposal to RSPO - 9 Aug 2023: PT Limbah Sejahtera has fulfilled all pre-review requirements from the RSPO secretariat. - Jan 17, 2024 : Annex 8 Remediation and Compensation Plan PT LimbahSejahtera, has obtained Satisfactory evaluation results, and therefore, the RaCP process for PT Limbah Sejahtera is now completed. <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&C certification process.</p>	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings since 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord); PT Umekah Sari Pratama in 2023 (Mutu Agung); Mitra Karya Sentosa in 2023 (Mutu Agung).	Complied
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities.</p> <p>Audit team found RSPO RaCP Tracker stating First Resources Limited has 5 Management Units with Potential Liability; 5 LUCA submitted; 2 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 0 Concept Note Approved; 0 Compensation Plan Submitted; 0 Compensation Plan Endorsed; 4 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and submitting Concept Note (where liability identified).</p> <p>The 5 Management Units:</p> <ul style="list-style-type: none"> - PT Borneo Surya Mining Jaya: LUCA review completed; no compensation & remediation required. 	Complied

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	<ul style="list-style-type: none"> - PT Limpah Sejahtera: LUCA review completed; Concept Note submitted; - PT Gerbang Sawit Indah: LUCA submitted and under review process. - PT Panca Surya Agrindo: LUCA submitted and has been approved in Dec 2023. - PT Swadaya Mukti Pratama: LUCA submitted and under review process. 																																																													
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Based on review upon internal audit report from uncertified management unit and checked the RSPO website, no labor dispute complaint recorded for subsidiaries/uncertified management unit under First Resources Limited.	Complied																																																												
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Based on review upon internal audit report from uncertified management unit and checked the RSPO website, no compliant related to Legal compliance recorded for subsidiaries/uncertified management unit under First Resources Limited.	Complied																																																												
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.	<p>Based on review upon internal audit report from uncertified management unit and checked the RSPO website, no compliant related to Legal compliance recorded for subsidiaries/uncertified management unit under First Resources Limited. There is many management unit that conduct the internal audit in 2023, mention in this table :</p> <table border="1"> <thead> <tr> <th>No</th><th>Name of Company</th><th>Date of Audit</th></tr> </thead> <tbody> <tr><td>1</td><td>PT Swadaya Mukti Prakarsa</td><td>19 Dec 2023</td></tr> <tr><td>2</td><td>PT Umekah Sari Pratama</td><td>23 Dec 2023</td></tr> <tr><td>3</td><td>PT Mitra Karya Sentosa 1</td><td>12 Dec 2023</td></tr> <tr><td>4</td><td>PT Mitra Karya Sentosa 2</td><td>20 Dec 2023</td></tr> <tr><td>5</td><td>PT Pulau Tiga Lestari Jaya</td><td>15 Dec 2023</td></tr> <tr><td>6</td><td>PT Borneo Ketapang Permai</td><td>13 Dec 2023</td></tr> <tr><td>7</td><td>PT Falcon Agri Persada</td><td>22 Dec 2023</td></tr> <tr><td>8</td><td>PT Maha Karya Bersama</td><td>19 Dec 2023</td></tr> <tr><td>9</td><td>PT Pancasurya Agrindo</td><td>19 Dec 2023</td></tr> <tr><td>10</td><td>PT Muriniwood Indah Industry</td><td>18 Dec 2023</td></tr> <tr><td>11</td><td>PT Ciliandra Perkasa</td><td>18 Dec 2023</td></tr> <tr><td>12</td><td>PT Subur Arum Makmur 2</td><td>22 Dec 2023</td></tr> <tr><td>13</td><td>PT Perdana Intisawit Perkasa 2</td><td>20 Dec 2023</td></tr> <tr><td>14</td><td>PT Meridan Sejatisurya Plantation - BA</td><td>19 Dec 2023</td></tr> <tr><td>15</td><td>PT Priatama Riau</td><td>21 Dec 2023</td></tr> <tr><td>16</td><td>PT Setia Agro Mandiri</td><td>19 Dec 2023</td></tr> <tr><td>17</td><td>PT Surya Dumai Agrindo</td><td>22 Dec 2023</td></tr> <tr><td>18</td><td>PT Gerbang Sawit Indah</td><td>21 Dec 2023</td></tr> <tr><td>19</td><td>PT Indogreen Jaya Abadi</td><td>20 Dec 2023</td></tr> </tbody> </table>	No	Name of Company	Date of Audit	1	PT Swadaya Mukti Prakarsa	19 Dec 2023	2	PT Umekah Sari Pratama	23 Dec 2023	3	PT Mitra Karya Sentosa 1	12 Dec 2023	4	PT Mitra Karya Sentosa 2	20 Dec 2023	5	PT Pulau Tiga Lestari Jaya	15 Dec 2023	6	PT Borneo Ketapang Permai	13 Dec 2023	7	PT Falcon Agri Persada	22 Dec 2023	8	PT Maha Karya Bersama	19 Dec 2023	9	PT Pancasurya Agrindo	19 Dec 2023	10	PT Muriniwood Indah Industry	18 Dec 2023	11	PT Ciliandra Perkasa	18 Dec 2023	12	PT Subur Arum Makmur 2	22 Dec 2023	13	PT Perdana Intisawit Perkasa 2	20 Dec 2023	14	PT Meridan Sejatisurya Plantation - BA	19 Dec 2023	15	PT Priatama Riau	21 Dec 2023	16	PT Setia Agro Mandiri	19 Dec 2023	17	PT Surya Dumai Agrindo	22 Dec 2023	18	PT Gerbang Sawit Indah	21 Dec 2023	19	PT Indogreen Jaya Abadi	20 Dec 2023	Complied
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	20	PT Setia Agrindo Lestari	21 Dec 2023	<p>According to the internal audit report, company has stated the positive assurance: there is no legal noncompliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5,4.6, 4.7, 4.8 and 7.12, so the conclusion is uncertified unit above has met the RSPO audit criteria. However there is aviolation against 7.12 in uncertified management unit PT. Limpah Sejahtera. This has been raised into RSPO Complaint Panel. First Resources Limited actively addressed the issues raised: sending latest soil survey, the peat management plan, copies of HGU certificates to RSPO Secretariat on 8 April 2019; carried out Independent Review on 25 July 2019 by Prof. Dr. Azwar Maas from Gadjah Mada University, Yogyakarta, Indonesia; Send out refreshed LUCA in October 2019.</p> <p>Sighted RSPO Complaints Panel letter dated 17 February 2020 stipulated "Complaints Panel hereby allows the Respondents request for the lifting of suspension of the certification process pf First Resources Limited and its subsidiaries ..."</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <p>a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP".</p> <p>b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation".</p>
	21	PT Citra Palma Kencana	22 Dec 2023	
	22	PT Karya Tama Bakti Mulia	19 Dec 2023	
	23	PT Bumi Sawit Perkasa	21 Dec 2023	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	<p>According to the internal audit report for uncertified unit, company has stated the positive assurance: there is no legal noncompliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5,4.6, 4.7, 4.8 and 7.12, so the conclusion is uncertified unit above has met the RSPO audit criteria.</p> <p>However there is violation against 7.12 in uncertified management unit PT. Limpah Sejahtera. This has been raised into RSPO Complaint Panel. First Resources Limited actively addressed the issues raised: sending latest soil survey, the peat management plan, copies of HGU certificates to RSPO Secretariat on 8 April 2019; carried out Independent Review on 25 July 2019 by Prof. Dr. Azwar Maas from Gadjah Mada</p>			Complied

	<p>University, Yogyakarta, Indonesia; Send out refreshed LUCA in October 2019.</p> <p>Sighted RSPO Complaints Panel letter dated 17 February 2020 stipulated "Complaints Panel hereby allows the Respondents request for the lifting of suspension of the certification process of First Resources Limited and its subsidiaries ..."</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> PT Mitra Karya Sentosa; status per 26 July 2023 "The CP members directed the Secretariat to consult with the Secretariat's legal advisor on how to move forward with the matters arising in the Complaint relating to the local authorities". First Resource Limited; status per 26 July 2023 "The table of Consultants for an independent investigation is being prepared and will be shared with the CP in due course for selection of an independent investigator". 	
Have there been any stakeholder (including NGO) consultation conducted?	<p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP". First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation". <p>However, all of the active complaints stated the complainant as "Confidential".</p>	Complied

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Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.	PT Ketapang Agro Lestari has scheme smallholders. For Ketapang Agro Lestari POM has been certified in 2022 then the scheme smallholder must comply with the standard max in 2025. In this surveillance audit, this become a minor NC.	Minor non-compliance

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Approved Time Bound Plan

Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR POM	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	-	Certified	2020	-	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	9,271.00	Certified	2020	-	
PT SUBUR ARUM MAKMUR	BUMI SAWIT PERKASA ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,355.70	Not Certified	-	2026	
PT SUBUR ARUM MAKMUR	ARINDO TRISEJAHTERA-PETAPAHAN 1 ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,270.00	Certified	2018	-	
PT SUBUR ARUM MAKMUR	ARINDO TRISEJAHTERA-PETAPAHAN 2 ESTATE	KECAMATAN TAPUNG HULU, KABUPATEN KAMPAR, PROPINSI RIAU	4,106.24	Certified	2018	-	
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION POM	KECAMATAN KERINCI KANAN, KABUPATEN SIAK SRI INDRAPURA, PROPINSI RIAU	-	Certified	2018	-	
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION ESTATE	KECAMATAN KERINCI KANAN, KABUPATEN SIAK SRI INDRAPURA, PROPINSI RIAU	9,939.16	Certified	2018	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA POM	KECAMATAN RUMBAI PESISIR, KOTAMADYA PEKANBARU, PROPINSI RIAU	-	Certified	2022	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA - LUKUT ESTATE	KECAMATAN RUMBAI PESISIR, KOTAMADYA PEKANBARU, PROPINSI RIAU	5,038.60	Certified	2022	-	
PT SURYA INTISARI RAYA	SURYA INTISARI RAYA - MANDAU ESTATE	KECAMATAN SUNGAI MANDAU, KABUPATEN SIAK, PROPINSI RIAU	2,676.12	Certified	2022	-	
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Certified	2022	-	

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PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	2,467.00	Certified	2022	-	
PT CILIANDRA PERKASA	CILIANDRA PERKASA POM	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	-	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	CILIANDRA PERKASA ESTATE	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	3,787.00	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	KARYA TAMA BAKTI MULIA ESTATE	KECAMATAN KOTO KAMPAR HULU, KABUPATEN KAMPAR, PROPINSI RIAU	2,008.38	Not Certified	-	2026	
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO POM	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO ESTATE	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	12,364.73	Not Certified	-	2024	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	3,370.00	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	GERBANG SAWIT INDAH	KECAMATAN BONAI DARUSSALAM, KABUPATEN ROKAN HULU, PROPINSI RIAU	5,776.00	Not Certified	-	2025	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 POM	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 ESTATE	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	8,731.20	Not Certified	-	2025	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY POM	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY ESTATE	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	7,886.00	Not Certified	-	2024	Pending LUCA review process

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PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION BANGSAL ACEH POM	KECAMATAN SUNGAI SEMBILAN, KOTAMADYA DUMAI, PROPINSI RIAU	-	Not Certified	-	2024	
PT MERIDAN SEJATISURYA PLANTATION	PRIATAMA RIAU ESTATE	KECAMATAN RUPAT, KABUPATEN BENGKALIS, PROPINSI RIAU	4,520.55	Not Certified	-	2024	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO POM	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO ESTATE	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI POM	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	-	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI ESTATE	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	6,726.70	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	CITRA PALMA KENCANA ESTATE	KECAMATAN GAUNG ANAK SERKA, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	3,442.43	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	INDOGREEN JAYA ABADI	KECAMATAN CONCONG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	9,549.96	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO LESTARI ESTATE	KECAMATAN GAUNG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	2,391.01	Not Certified	-	2026	
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA POM	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2023	Already conduct Initial Audit 28 August 2023
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA ESTATE	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	19,503.46	Not Certified	-	2023	Already conduct Initial Audit 28th August 2023
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA POM	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023

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PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA ESTATE	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	16,517.50	Not Certified	-	2024	Just completed the NPP process in September 2023
PT UMEKAH SARIPRATAMA	FALCON AGRI PERSADA ESTATE	KECAMATAN JELAI HULU, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	15,902.90	Not Certified	-	2024	
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA POM	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA ESTATE	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,949.09	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	MITRA KARYA SENTOSA 2 ESTATE	KECAMATAN SIMPANG DUA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,548.53	Not Certified	-	2025	Supply Based of Swadaya Mukti Prakarsa POM
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA POM	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA ESTATE	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	9,688.91	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	BORNEO KETAPANG PERMAI ESTATE	KECAMATAN BEDUWAI, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	10,660.18	Not Certified	-	2025	
PT MITRA KARYA SENTOSA	PULAU TIGA LESTARI JAYA ESTATE	KECAMATAN KAPUAS, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	7,283.66	Not Certified	-	2025	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI POM	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI ESTATE	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	7,340.03	Certified	2022	-	

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PT KETAPANG AGRO LESTARI	BORNEO SURYA MINING JAYA ESTATE	KECAMATAN JEMPANG, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	4,345.19	Certified	2023	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA POM	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	14,643.27	Certified	2022	-	
PT CITRA AGRO KENCANA	MAHA KARYA BERSAMA ESTATE	KECAMATAN MUARA PAHU, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	11,222.00	Not Certified	-	2026	
PT CITRA AGRO KENCANA	BORNEO PERSADA ENERGY JAYA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	5,171.60	Certified	2022	-	

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 4 (four) Critical; 1 (one) Minor nonconformities and 1 OFI Opportunity For Improvement raised. The PT Ketapang Agro Lestari Certification unit submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

The implementation of the corrective action plans to address the minor nonconformity will be followed up during the next surveillance assessment. The implementation of the Corrective Actions for the Critical Nonconformity(ies) has been verified for its effectiveness and closed accordingly. The below is the summary of the non-conformity raised during this assessment.

Non-conformity			
NCR Ref #	2467412-202403-M1	Issued Date	07/03/2024
Due Date	07/06/2024	Closure Date	25/04/2024
Indicator & Category (Critical / Minor)	3.4.3 Critical		
Statement of Nonconformity:	The RKL RPL monitoring report has not been carried out according to the monitoring matrix that has been determined and evidence of stakeholder participation is not available in the RKL RPL report.		
Requirement Reference:	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.		
Objective Evidence:	<p>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>The RKL RPL matrix has stated what the impact need to be managed and monitored, the frequency of its monitoring and reporting, such as surface water analysis per 6 months, boiler and genset emission analysis per 6 months and social perception monitoring per 6 months.</p> <p>Based on all records reviewed in PT Ketapang Agro Lestari and PT BorneoSurya Mining Jaya, both of the company has conducted their environment monitoring in 2023. For social perception monitoring was conducted on 20 January 2024 for PT Ketapang Agro Lestari and on 28 October 2023 at Desa Muara Ponaq; on 30 November 2023 at Desa Lembonah, for PT Borneo Surya Mining Jaya.</p> <p>This is not in accordance to their RKL RPL Matrix where the frequency of social perception monitoring is per 6 months. In addition, in their RKL RPL Semester 2 Y2023, no evidences of participation of affected stakeholders.</p>		
Corrections:	<ul style="list-style-type: none"> Complete the 2023 Semester II RKL-RPL Report with evidence of stakeholder involvement in the form of a list of stakeholder attendance and sample questionnaires submitted to stakeholders. 		

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	<ul style="list-style-type: none"> The Environmental PIC makes an environmental monitoring schedule for 2024 by including aspects of monitoring community/social perceptions according to the RKL-RPL matrix twice a year.
Root Cause Analysis:	The Environmental PIC is still new (less than one year) and does not yet understand the process of managing and monitoring community perceptions in accordance with the RKL-RPL matrix because he have not received training related to the RKL-RPL matrix.
Corrective Actions:	Conduct training/socialization of understanding of the RKL-RPL matrix, especially for PT KAL and BSMJ to PT KAL Environmental PIC (Alka Dwi Putra) and the environmental team.
Assessment Conclusion:	<ul style="list-style-type: none"> PT KAL has complete the RKL-RPL report semester II year 2023 with evidence of stakeholder involvement in the form of a list of stakeholder attendance and sample questionnaires submitted to stakeholders. Evidence of stakeholder involvement can be shown during audit, such as evidence of socialization and stakeholder involvement for the period 20 Jan 2024 at PT KAL, 28 October 2023 in Muara Ponaq Village and 30 Nov 2023 in Lembonah Village. Evidence of filling out the public perception questionnaire can also be shown during audit. PT KAL - BSMJ has also made an environmental monitoring schedule according to the PT KAL and BSMJ RKL-RPL matrix. Community/social perception monitoring is scheduled to be carried out in June and December 2024 or every year. Evidence of the environmental monitoring schedule is available in the "2024 Environmental Monitoring Table". The FR Group Corporate Sustainability Dept. has conducted training and dissemination of the explanation of PT KAL and BSMJ's RKL-RPL matrix on March 23 2024. The training was delivered by the Environment Sustainability Dept. Training materials and training attendance can be shown during the audit. An interview with the environmental PIC during NCR Close Out confirmed that he had attended training and understood the RKL-RPL matrix and preparing RKL-RPL reports according to the matrix. <p>According to above evidence, NC Closed effectively on 25/04/2024.</p>

Non-conformity			
NCR Ref #	2467412-202403-M2	Issued Date	07/03/2024
Due Date	07/06/2024	Closure Date	25/04/2024
Indicator & Category (Critical / Minor)	3.8.8 Critical		
Statement of Nonconformity:	Based on document verification it was found the incorrect and misleading information contain in the document of CSPK sales/delivery from PT Ketapang Agro Lestari POM to KCP Ketapang Agro Lestari.		
Requirement Reference:	<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</p>		

	<p>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.
Objective Evidence:	<p>During audit it was noted the CSPK delivery in the form of Instruksi Pengolahan/DO from Ketapang Agro Lestari POM to KCP Ketapang Agro Lestari as below:</p> <p>Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024; Loading port: PT Ketapang Agro Lestari Palm Oil Mill, unloading port: KCP PT Ketapang Agro Lestari; address: Jl. MT Haryono (FR Building), Komp. The Royall Wika RT.16 No. 168A Kec. Balikpapan Utara, Kel. Gunung Samarinda, Balikpapan 76125; Comodity: PK RSPO Mass Balance; Quantity: 500 MT; Supply Chain model: Mass Balance; Certificate number: RSPO 757446.</p> <p>However in the shipping/delivery document of CSPK delivery "Nota Pengeluaran PK" it was stated that CSPK are from PT Borneo Bhakti Sejahtera Mill. In Addition the RSPO certificate number stated in the delivery form is not for Ketapang Agro Lestari POM but for KCP Ketapang Agro Lestari. Below are the delivery form sampled according to Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024:</p> <ul style="list-style-type: none"> ✓ Nota Pengeluaran PK No. 25/01/2024/KAL-PKS/PK dated 25 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL-KCP/PK-RSPO/I/2024, shipping dated 25 Jan 2024, loading port: PT Ketapang Agro Lestari Mill, volume PK: 22,000 kg, Certificate number: RSPO 782707, supply chain model: Mass Balance. ✓ Nota Pengeluaran PK No. 24/01/2024/KAL-PKS/PK dated 24 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL-KCP/PK-RSPO/I/2024, shipping dated 24 Jan 2024, loading port: PT Ketapang Agro Lestari Mill, volume PK: 20,000 kg, Certificate number: RSPO 782707, supply chain model: Mass Balance.
Corrections:	<ul style="list-style-type: none"> • PT KAL POM re-identifies the conformity of the PK delivery note document from Mill with the Processing Instruction/DO document and revises the PK delivery note which is not in accordance with the Processing Instruction/DO. • PT KAL POM issues a letter of appointment and PIC job description for recording the PK delivery note from Mill to KCP PT KAL.

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Root Cause Analysis:	<ul style="list-style-type: none"> • Lack of understanding of PICs who have just joined PT KAL POM regarding recording and grouping of certified/sustainable and non-sustainable PK delivery in accordance with "DO/Instruksi Pengolahan" document. • Lack of monitoring from the mill manager/corporate sustainability regarding recording of PK sustain delivery document from Mill to KCP PT KAL
Corrective Actions:	<ul style="list-style-type: none"> • PT KAL POM carry out the training and socialization to PIC of recording PK delivery from PT KAL POM to KCP - PT KAL regarding the SCCS procedure particularly in recording of PK certified/sustainable delivery note from Mill to KCP in accordance with DO/Processing instruction document. • Monitoring the certified/sustainable PK delivery note from Mill to KCP PT KAL which is approved by the Mill Manager.
Assessment Conclusion:	<p>1. PT KAL POM has re-identifies the conformity of the PK delivery note document from Mill with the Processing Instruction/DO document and revises the PK delivery note which is not in accordance with the Processing Instruction/DO. The incorrect document has been revised accordingly. Sample seen:</p> <ul style="list-style-type: none"> • Nota Pengeluaran No. 24/01/2024/KAL-PKS/PK dated 24 January 2024 • Nota Pengeluaran No. 25/01/2024/KAL-PKS/PK dated 25 January 2024 <p>Incorrect seller information and RSPO certificate number has been revised from PT Borneo Bhakti Sejahtera in to PT Ketapang Agro Lestari and RSPO Certificate number RSPO 782707 has been revised in to RSPO 757446. This is in accordance with Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024.</p> <p>Another sample of document revised:</p> <ul style="list-style-type: none"> • Nota Pengeluaran No. 27/11/2023/KAL-PKS/PK dated 27 November 2023 • Nota Pengeluaran No. 06/11/2023/KAL-PKS/PK dated 06 November 2023 • Nota Pengeluaran No. 28/11/2023/KAL-PKS/PK dated 06 November 2023 <p>Incorrect seller information and RSPO certificate number has been revised from PT Borneo Bhakti Sejahtera in to PT Ketapang Agro Lestari and RSPO Certificate number RSPO 782707 has been revised in to RSPO 757446. This is in accordance with Instruksi Pengolahan/DO No. 003/KAL-KCP dated 06 November 2023.</p> <p>2. PT KAL POM has issued a letter of appointment and PIC job description for recording the PK delivery note from Mill to KCP PT KAL. Decree letter for PIC according to "Penunjukan Penanggungjawab Pencatatan Material Sustainable dan Non Sustainable PT Ketapang Agro Lestari" dated 16 March 2024. PIC on behalf Hanna Dwiyan; during interview it was confirmed that she has understand the job description and how to made the document of "Nota Pengeluaran PK" in accordance with "Instruksi pengolahan/DO". To minimize errors, before the document is issued and approved, the Mill manager check the suitability of the document.</p> <p>3. PT KAL KCP has carry out the training and socialization to PIC of recording PK receipts from PT KAL POM to KCP PT KAL regarding the SCCS procedure particularly in recording of PK certified/sustainable delivery note from Mill to KCP in accordance with DO/Processing instruction document. Training has been</p>

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	<p>carry out on 16 March 2024 by Sustainability Corporate (Indra Zulkarnain). Minutes of training and attendance list are available. During interview with KCP personal and PIC of recording PK receipt it was confirmed that they have understand the RSPO SCCS procedure and mechanism of PK receipt documentation both sustainable and non sustainable PK.</p> <p>4. KCP/Mill manager has conducted monitoring the certified/sustainable PK delivery note from Mill to KCP PT KAL which is approved by the Mill/KCP Manager. During audit it was verified the current document of "Nota Pengeluaran PK" certified and "Instruksi Pengolahan/DO". It was noted that the document of "Nota Pengeluaran PK" issued is in accordance of "Instruksi pengolahan/DO". Sample seen:</p> <ul style="list-style-type: none"> • Nota Pengeluaran No. 16/03/2024/KAL-PKS/PK dated 16 March 2024 • Nota Pengeluaran No. 19/03/2024/KAL-PKS/PK dated 19 March 2024 <p>Above document has been inline in accordance with Intuksi Pengolahan/DO Number 007/KAL-KCP/PK-RSPO/III/2024 dated 14 March 2024.</p> <p>According to above evidence, NC Closed effectively on 25/04/2024.</p>
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Non-conformity			
NCR Ref #	2467412-202403-M3	Issued Date	07/03/2024
Due Date	07/06/2024	Closure Date	25/04/2024
Indicator & Category (Critical / Minor)	6.7.1 Critical		
Statement of Nonconformity:	PT Ketapang Agro Lestari has appointed responsible person(s) for H&S namely Ahli K3 Umum, however the appointment was not in accordance with the decree letter of Ministry of Manpower "Keputusan Menteri Ketenagakerjaan RI Nomor: 5/5271/AS.01.03/IV/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum" dated 17 April 2023.		
Requirement Reference:	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.		
Objective Evidence:	PT Ketapang Agro Lestari has appointed responsible person(s) for H&S namely Ahli K3 Umum on behalf Melrandy Sutrisno, OHS expert Appointment letter from Ministry of Manpower According to "Keputusan Menteri Ketenagakerjaan RI Nomor: 5/5271/AS.01.03/IV/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum" dated 17 April 2023, valid for 3 years. OHS Expert Licence number 0030170423/Q-AK3U/64/IV/2023 dated 17 April 2023, valid until 17 April 2026. In the decree letter stated that Melrandy Sutrisno is appointed for PT Citra Agro Kencana not PT Ketapang Agro Lestari.		
Corrections:	<ul style="list-style-type: none"> • PT KAL updated the P2K3 structure by appointing the new OHS Expert as responsible person for H&S in accordance with decree letter of Ministry of Manpower. 		

	<ul style="list-style-type: none"> PT KAL propose the letter of new P2K3 structure to Manpower office (Dinas Ketenagakerjaan dan Transmigrasi Provinsi Kalimantan Timur) for approval.
Root Cause Analysis:	PT KAL has not monitored for OHS expert members that are in accordance with the applicable regulations.
Corrective Actions:	The company monitors OHS (Keselamatan dan Kesehatan Kerja) certification validity at PT KAL yearly.
Assessment Conclusion:	<ul style="list-style-type: none"> PT KAL has updated the P2K3 structure by appointing the newest general OHS Expert on behalf Agus Iwan Suprayogi, as the OHS expert appointed at PT Ketapang Agro Lestari in accordance with the "Keputusan Menteri Ketenagakerjaan RI Nomor 5/17825/AS.01.03/XI/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum Menteri Ketenagakerjaan Republik Indonesia" - "Decree of the Minister of Manpower of the Republic of Indonesia Number 5/17825/AS.01.03/XI/2023 concerning the Appointment of Experts General Occupational Safety and Health Minister of Manpower of the Republic of Indonesia" dated November 14 2023, valid for up to 3 years. PT KAL has also sent a letter requesting changes to the P2K3 structure to the East Kalimantan Provincial Manpower Office, letter Number 032/KAL/C/04.006/III/2024 dated March 20 2024. The application letter was received by the East Kalimantan Provincial Manpower Office on March 25 2024; Currently in the process of issuance the latest SK P2K3 PT KAL and is expected to be published in May 2024. <p>PT KAL has created OHS/KE certification monitoring including general OHS experts which are still valid at PT KAL. The monitoring form is available in the "Daftar Lisensi K3 PT Ketapang Agro Lestari Kebun Sei Tuang 2024"- "PT Ketapang Agro Lestari Kebun Sei Tuang OHS License List 2024". In the monitoring list, PT KAL's general OHS expert on behalf Agus Iwan Suprayogi is still valid and will end on November 14th 2026. The company has also established a mechanism for extending the OHS license before it ends.</p>

Non-conformity			
NCR Ref #	2467412-202403-M4	Issued Date	07/03/2024
Due Date	07/06/2024	Closure Date	25/04/2024
Indicator & Category (Critical / Minor)	7.2.10 Critical		
Statement of Nonconformity:	Company has conducted the MCU for pesticide operator, however the frequency of MCU was not in accordance with the company procedure and national regulation.		
Requirement Reference:	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
Objective Evidence:	Company has conducted the MCU for pesticide operator only once a year, latest MCU conducted on 25 January 2024 in PT KAL and PT BSMJ by Clinic Laboratory Permata Husada. However it was not in accordance with the company procedure and national regulation.		

	<p>According to SOP Pengelolaan Pestisida MN.FR.COP.OPA.PLP dated 1st July 2012 chapter 6.7.5 <i>Pekerja yang bekerja terutama dengan aplikasi pestisida direkomendasikan diperiksa kesehatannya setiap 6 bulan.</i></p> <p>According to Permenaker No. 3 Tahun 1986 Tentang Syarat-syarat Keselamatan kerja dan Kesehatan di tempat kerja yang mengelola pestisida disebutkan dalam pasal 7 bahwa tenaga kerja yang terpapar pestisida harus mendapatkan pemeriksaan Kesehatan berkala 1 kali dalam setahun dan pemeriksaan khusus sekurang-kurangnya 1 kali dalam 6 bulan.</p>
Corrections:	Identify and develop targets and MCU plans for pesticide operators in 2024 for PT KAL and PT BSMJ and conducted twice a year on January 2024 and July 2024 (second semester 2024).
Root Cause Analysis:	PIC OHS does not yet understand the special inspection obligations for pesticide operators at work sites in accordance with SOPs and regulations.
Corrective Actions:	The Corporate Sustainability Team conducted socialization regarding the Pesticide Management SOP MN.FR.COP.OPA.PLP and Minister of Manpower Regulation No. 3 of 1986 to PIC OHS and team.
Assessment Conclusion:	<ul style="list-style-type: none"> The company has identified and develop the target and plan of MCU for pesticide operators in 2024 for PT KAL and PT BSMJ. Based on the identification results, there are 144 workers at PT KAL who will receive MCU in the form of cholinesterase examination, consisting of 122 spraying workers, 8 spraying foremen, 10 warehouse workers, 3 WTP officers and 1 laboratory analyst. At PT BSMJ there are 30 workers consisting of 26 spraying workers, 1 spraying foreman and 3 warehouse workers. Based on the MCU schedule that has been made, the implementation of MCU specifically for cholinesterase examination will be carried out in January and July 2024. The implementation of MCU in January 2024 has already been carried out and for the second semester of 2024 it will be carried out in July 2024. PT KAL-BSMJ already has cooperation for implementation MCU with Permata Husada Clinical Laboratory – Kutai Barat regency. PT KAL-BSMJ has socialized the Pesticide Management SOP MN.FR.COP.OPA.PLP and Minister of Manpower Regulation No. 3 of 1986 to spraying workers and PT KAL sustainability staff including PIC K3 (OHS) on March 30 2023. Minutes of training materials and training attendance lists can be shown during audit. Interviews with PIC OHS/K3 PT KAL – BSMJ confirmed that they had taken part in the socialization and understood the implementation of special MCUs in accordance with SOPs and regulations which were implemented twice a year.

Non-conformity			
NCR Ref #	2467412-202403-N1	Issued Date	07/03/2024
Due Date	next assessment	Closure Date	next assessment
Indicator & Category (Critical / Minor)	6.7.5 Minor		

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Statement of Nonconformity:	PT KAL and PT BSMJ has record the Occupational injuries using Lost Time Accident (LTA) metrics, however the information provided was not in accordance with actual accident record.
Requirement Reference:	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.
Objective Evidence:	It was noted that during field visit to clinic and interview with paramedic it was confirmed that there was an accident case in BSMJ with lost time injury 7 days (on behalf Jefrianus Kolo –dated 19 sept 2023 with lost time injury 4 days and Titernit Bani dated 24/10/2023 harvester with lost time injury 3 days), however it was not include in the accident report and LTA metric report.
Corrections:	The company made revisions to work accident report statistics and LTA monitoring.
Root Cause Analysis:	Miscommunication between PIC OHS, HRD and company health officers regarding recording work accidents in the company.
Corrective Actions:	PIC OHS, HRD and health officers monitor work accidents together every month at P2K3 meetings.
Assessment Conclusion:	To be verified in the next assessment.

Non-conformity			
NCR Ref #	2467412-202403-N2	Issued Date	07/03/2024
Due Date	next assessment	Closure Date	next assessment
Indicator & Category (Critical / Minor)	System certification RSPO Nov 2020, clause 5.1.3		
Statement of Nonconformity:	PT KAL has not included scheme smallholder in the RSPO certification scope after 2 years initial certification of PT KAL.		
Requirement Reference:	<p>5.1.3 The directly managed lands (or estates) shall be compliant with the P&C in order for a certificate to be awarded.</p> <p>The mill shall develop and implement a time-bound plan to ensure that 100% of scheme smallholders and scheme outgrowers are compliant with the standard within three (3) years of the mill's initial certification. In monitoring compliance with this timeline, the CB shall raise an OFI after one (1) year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two (2) years, and a major NC if this requirement is not met after three (3) years.</p>		
Objective Evidence:	<p>PT Kal has obtaine initial certification on 20/04/2022.</p> <p>PT Kal has a scheme smallholder KAL Plasma, however during ASA2 conducted the scheme smallholder has not yet certified/include in the RSPO certification scope of PT KAL.</p>		
Corrections:	Propose KAL plasma for RSPO certification and request the certification proposal to CB		

Root Cause Analysis:	Currently company still in progress of RSPO certification preparation for scheme smallholder KAL Plasma.
Corrective Actions:	Propose for initial certification audit of KAL plasma (scheme smallholder) in 2025.
Assessment Conclusion:	To be verified in the next assessment.

Opportunity for Improvements	
OFI #	Description
OFI 1	

Positive Findings	
PF #	Description
PF 1	

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2315354-202302-M1	Issued Date	03/03/2023
Due Date	02/06/2023	Closure Date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 3.8.7		
Statement of Nonconformity:	Based on document verification it was found the discrepancy of certified FFB source between the internal system documentation Ketapang Agro Lestari POM and actual certified source of Ketapang Agro Lestari Estate.		
Requirement Reference:	Purchasing and Goods In i. The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii. The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.		
Objective Evidence:	1. During audit it was noted that Ketapang Agro Lestari Mill has received FFB from Afdeling VII/Division VII as certified FFB, sample seen: <ul style="list-style-type: none"> • Weighbridge ticket No. KAI-20230300269 dated 3 march 2023, SPB/contract number: C10/21/AFD-07/2023, Nett weight 6,750 kg. SPB No: II, dated 03/03/2023, Division VII, vehicle number KT-8308-YP, Driver: Ibrahim Beda, FFB origin: Block C90, B93, total 800 bunches. 		

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	<ul style="list-style-type: none"> Weighbridge ticket No. KAI-20230300126 dated 2 march 2023, SPB/contract number: C10/21/AFD-07/2023, Nett weight 4,000 kg. SPB No: I, dated 02/03/2023, Division VII, vehicle number KT-8308-YP, Driver: Ibrahim Beda, FFB origin: Block E84, total 470 bunches. However according to administration system Ketapang Agro Lestari Estate, there is no Afdeling VII in Ketapang Agro Lestari Estate. Certified Estate is coming from Afdeling II, III, IV, V and VI. <p>2. According to "Laporan Harian Produksi" Ketapang Agro Lestari POM dated 28/02/2023, it was noted that since February 2023 there are an FFB receiving from certified source (Kebun Inti KAL) with quantity 7,961,820 kg and non certified source with quantity 3,474,390 kg, however in LHP document all FFB receive stated as non sustainable (non certified).</p>
Corrections:	<p>1. The company shows proof of repair of the SPB document which has adjusted the scope of the RSPO certification for blocks C90, B93 and E84.</p> <p>The company shows the revised LHP PKS for March 2023 by inputting sustainable & non-sustainable materials.</p>
Root Cause Analysis:	<p>1. The company changed the name of the division in the weighing records to facilitate production control in the field and it does not match the data in the plantation.</p> <p>The plantation team and mill do not yet understand the supply chain system for handling sustainable and non-sustainable products</p>
Corrective Actions:	<p>1. The company socializes the system of receiving fruit and recording production at weighing stations and production cranes.</p> <p>2. Mill Manager monitors SPB and LHP records in accordance with the scope of RSPO certification every month.</p>
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> SPB records for block C90, block B93 dated and block E84 dated 30 April 2023 where the details source of FFB were from Afdeling 6. Mill Daily Production Report (LHP) for March and April 2023 where there are additional column and row in section of FFB received (FFB Sustain and FFB non sustain) Socialization records about RSPO Supply Chain and company documentation system to mill workers on 25 March 2023. The instructor was Mr. Fajar Widia Darma – Sustainability Jakarta, he has attended RSPO SCCS training on December 2022 held by David Ogg & partners. The mill manager has carried out the process of evaluating and monitoring the Daily Production Report (LHP) documents every month and acknowledged it by signing the LHP <p>Based on that evidences, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>Verification during this audit ASA2: Company remain consistent implementing the corrective action. During verification on delivery note and FFB weighbridge card it was noted that there is no Afdeling VII and in daily report production of Ketapang Agro Lestari Mill it was noted that block C90, block B93 and block E84 was included in Afdeling VI. Mill Manager also regularly monitors SPB and LHP records, it was</p>

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	noted that LHP has specifically informed the certified and non certified FFB based on FFB receive document (SPB and weighbridge card).
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Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2315354-202302-M2	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 3.8.9		
Statement of Nonconformity:	Transporter of CPO namely "Ledy Lisa Killing" has not signed agreement contract with Ketapang Agro Lestari POM to transport the CPO.		
Requirement Reference:	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>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>		
Objective Evidence:	<ul style="list-style-type: none"> During audit it was noted that Ketapang Agro Lestari POM use the transporter of CPO namely "Ledy Lisa Killing" however there is no agreement signed contract with the transporter. There is no evidence that RSPO SCCS procedure or WI related to receiving and delivery/transporting CSPO has been communicated to the transporter. 		
Corrections:	<ol style="list-style-type: none"> The company shows the SPK transporter which has been approved by both parties. The company shows evidence of socialization regarding the procedures for sending and receiving CSPO to transporters. 		
Root Cause Analysis:	<ol style="list-style-type: none"> There is a miss-communication between legal and operational so that the SPK is being processed for approval but the transportation activities have already been carried out. 		

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	2. The CPO transporter (Ledy Lisa Killing) has not been identified as a transporter because the SPK has not been available so socialization has not been carried out regarding the RSPO SCCS procedure
Corrective Actions:	<ol style="list-style-type: none"> 1. The regional legal, marketing and sustainability teams hold coordination meetings regarding third-party transportation SPKs regularly every 6 months. 2. The mill team monitors the SPK (contractor name, SPK number and contract period) to ensure that CPO/PK transport activities are carried out by contractors who already have valid SPK.
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> • SPK transporter (<i>Ledy Lisa Killing</i>) has been shown and has been approved by both parties • Evidence of socialization regarding the procedures for sending and receiving CSPO to transporters (<i>Ledy Lisa Killing</i>) on 4 April 2023 • The regional legal, marketing and sustainability teams has hold coordination meetings on 14 March 2023 regarding third-party contract shall be in accordance to RSPO P&C requirements • Monitoring of transporter/s contract has been done simultaneously during coordination meeting between regional legal, marketing and sustainability teams on 14 March 2023. <p>Based on that evidences, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During this audit ASA2 company remain consistent implementing corrective action plan. Company has monitor the third party transporter/s contract to handling CPO/PK transport. All transporter has a contract agreement with PT KAL, sample seen:</p> <ul style="list-style-type: none"> • PT Jaya Harapan Nusa Sejahtera. Contract based on "Surat Perjanjian Pengangkutan CPO & CPKO" No.061/KAL/PK/04.006/I/2024 dated 01/01/2024. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. • CV. Lobuan Jaya Lestari. Contract based on "Surat Perjanjian Pengangkutan CPO & CPKO " No. 136/KAL/PK/04.006/I/2024 dated 02/01/2024. Address: Damanhuri 2 perum DTI-Borneo SKM Blok EF No. 14 Kel. Mugirejo, Kec. Sungai Pinang, Kota Samarinda, Provinsi Kalimantan Timur.

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2315354-202302-M3	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 6.7.2 (Escalated from Minor)		
Statement of Nonconformity:	Emergency response facilities are inadequate and in accordance with the requirements and procedures set by the company.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are		

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	present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.
Objective Evidence:	<p>Based on field observations in the BSMJ estate, the following were found:</p> <ul style="list-style-type: none"> Fuel tanks (diesel) do not have secondary containment and do not have fire control devices (APAR, etc.). TPS LB3 does not yet have a shower and eyewash, first aid kit and alarm/bell The workshop does not yet have a fire control device such as an APAR or something else In the BSMJ Harvesting Activity, the First Aid Box is not equipped with eye drops and "mitela" triangular cloth according to the First Aid standard.
Corrections:	<ol style="list-style-type: none"> Installation of emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops. Documentation of the progress of repair/construction of emergency response facilities in fuel tanks (diesel), TPS LB3 and workshops. Evidence of monitoring of first aid equipment and BAST handing over of first aid equipment according to standards. The company shows evidence of socialization on the use of first aid to the BSMJ foreman.
Root Cause Analysis:	<ol style="list-style-type: none"> Unit managers and civil/engineering teams do not understand the handling of emergency response in company facilities according to the requirements of the RSPO P&C. Assistant Afdeling and head of warehouse do not understand the use of first aid equipment according to RSPO requirements, both for use by foremen in the field and during emergency response at existing facilities.
Corrective Actions:	<ol style="list-style-type: none"> The Civil Team provides a budget and timeline for repairing emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops. The civil assistant monitors and evaluates the budget for repairing existing facilities in the company. The warehouse and workshop team monitors the emergency response facility monthly and reports to the unit manager once every three months. Afdeling assistants and warehouse heads monitor first aid kits in their respective work areas and complete first aid kits that have run out or have expired once every three months.
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p> <ul style="list-style-type: none"> Installation of emergency response facilities in fuel tanks (diesel), TPS LB3 and Workshops such as APAR, eyewash and shower. Documentation of construction of emergency response facilities in fuel tanks (diesel), TPS LB3 and workshops such as contractor contract, top management approval for facilities construction, photos of facilities that has been done. "Berita Acara Serah Terima" dated 27 Februari 2023 for handing over of first aid equipment according to standards. Records of monitoring of first aid equipment dated 18 March 2023

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	<ul style="list-style-type: none"> Records of socialization dated 16 March 2023 related to the use of first aid to the BSMJ foreman Due the construction has been finished, so the civil/engineering team no need to provides budget and timeline of facilities construction. Records of emergency response facility monitoring dated 17 March 2023 Based on field observation in BSMJ estate, all facilities has been equipped with emergency responses tools. <p>Based on that evidences, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During this audit ASA 2 company remain consistent implementing the corrective action plan.</p> <p>Company has a list of first aid kit and regularly monitoring the first aid kit completeness. During field visit in some area of mill and estate it was noted that first aid kit is in proper condition and found complete according to standard.</p>

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	2315354-202302-M4	Issued date	03/03/2023
Due Date	02/06/2023	Closure date	24/05/2023
Indicator & Category (Critical / Minor)	Critical Indicator 7.2.7		
Statement of Nonconformity:	Pesticides storage is not carried out according to existing best practices		
Requirement Reference:	Storage of all pesticides in accordance with recognized best practices		
Objective Evidence:	<p>Based on field observations in the BSMJ estate, the following were observed:</p> <ul style="list-style-type: none"> The pesticide warehouse does not have proper and adequate ventilation Places where pesticides are mixed do not have secondary containment The floor of the pesticide warehouse is in the form of wooden pallets and there is a gap directly into the ground (no secondary containment). 		
Corrections:	<ol style="list-style-type: none"> Improve pesticide storage pedestals to minimize soil contamination Make ventilation holes for air circulation in the warehouse. Repairing the place for mixing chemicals according to standards. 		
Root Cause Analysis:	Unit managers and civil/engineering teams do not understand the standard requirements for storage and handling of chemicals/pesticides according to the requirements of the RSPO P&C.		
Corrective Actions:	<ol style="list-style-type: none"> The civilian team provided the budget and timeframe for the repair of the pesticide warehouse and the permanent pesticide mixing plant. The civil assistant monitors and evaluates the budget for repairing existing facilities in the company. Dissemination of RSPO P&C requirements to employees 		
Assessment Conclusion:	<p>NCR Close Out Visit on 22 – 24 May 2023</p> <p>Based on NCR Close Out Verification, certificate holder has shown the CAP's evidence as follows:</p>		

	<ul style="list-style-type: none"> Documentation of the repaired pesticides storage Due the construction has been finished, so the civil/engineering team no need to provides budget and timeline of facilities construction Dissemination of RSPO P&C requirements to employees on 3-4 April 2023 Based on field observation in BSMJ estate pesticide warehouse, the floor has been cemented, the ventilation has been repaired and mixing area has been repaired. <p>Based on that evidences, this Major NC's has been closed.</p>
Effectiveness Closure (for previous audit closed Critical NC):	<p>During this audit ASA 2 company remain consistent implementing the corrective action plan.</p> <p>Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation, floor of pesticide warehouse waterproof and has spill control. MSDS and hazard symbol label were provided nearby of pesticides.</p> <p>Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.</p>

Previous Audit Minor Non-conformity			
NCR Ref #	2315354-202302-N1	Issued date	03/03/2023
Due Date	Next Surveillance Audit	Closure date	
Indicator & Category (Critical / Minor)	Minor Indicator 7.8.1		
Statement of Nonconformity:	Management of water resources by the company is not carried out consistently and thoroughly		
Requirement Reference:	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>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>		
Objective Evidence:	Based on the results of interviews with fertilizer workers in the BSMJ estate, it is known that PPE and work tools for fertilization workers are taken, washed, and stored at home. This raises the risk of contamination of water sources (environment) because washing water flows through the drainage system from housing area into the river.		
Corrections:	Documentation of PPE storage areas and fertilization work tools that do not have the potential to pollute the environment		
Root Cause Analysis:	Employees do not understand the impact of pollution from chemical fertilizers on nearby water sources.		
Corrective Actions:	1. The unit manager and the sustain team conduct outreach regarding sources of environmental pollution and ways to reduce them.		

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	2. The assistant checks the completeness and storage of PPE at the time of the morning call and afternoon call
Assessment Conclusion:	During verification audit ASA 2 it was noted that PPE and work tools for fertilization workers are store in the particular place near to area of chemical/fertilizer storage. Company has provide the facility place for PPE washing after working for fertilizer and spraying working. During interview with spraying workers confirmed that their PPE were wash and place in the place that provide by PT KAL and PT BSMJ.

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: 2315354-202302-I1</p> <p>Progress of scheme smallholders or outgrowers towards compliance with the standard within three years of the mill's initial certification. The RSPO certification process of scheme smallholders or outgrowers is encouraged to be accelerated.</p> <p>Verification / Follow-up actions: PT KAL – BSMJ has prepare the certification process for scheme smallholder. In 2024 PT KAL – BSMJ has a plan to request CB for initial certification audit. However this is escalated to minor NC because until ASA2 scheme smallholder has not yet obtained RSPO certification.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2119896-202110-M1	Major	3.6.1	21/10/2021	Closed on 09/03/2022
2119896-202110-M2	Major	3.6.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M3	Major	3.8.5	21/10/2021	Closed on 09/03/2022
2119896-202110-M4	Major	6.2.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M5	Major	6.2.4	21/10/2021	Closed on 09/03/2022
2119896-202110-M6	Major	6.5.2	21/10/2021	Closed on 09/03/2022
2119896-202110-M7	Major	6.7.3	21/10/2021	Closed on 09/03/2022
2119896-202110-M8	Major	7.2.10	21/10/2021	Closed on 09/03/2022
2119896-202110-N1	Minor	3.2.2	21/10/2021	Closed on 09/03/2022
2119896-202110-N2	Minor	5.1.1	21/10/2021	Closed on 01/03/2023
2119896-202110-N3	Minor	5.1.8	21/10/2021	Closed on 01/03/2023
2119896-202110-N4	Minor	5.2.1	21/10/2021	Closed on 01/03/2023
2119896-202110-N5	Minor	5.2.2	21/10/2021	Closed on 01/03/2023
2119896-202110-N6	Minor	5.2.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N7	Minor	5.2.5	21/10/2021	Closed on 01/03/2023

2119896-202110-N8	Minor	6.3.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N9	Minor	6.5.3	21/10/2021	Closed on 01/03/2023
2119896-202110-N10	Minor	6.5.4	21/10/2021	Closed on 01/03/2023
2119896-202110-N11	Minor	6.7.2	21/10/2021	Escalate to Major in ASA1, Closed on 24/05/2023
2119896-202110-N12	Minor	7.2.8	21/10/2021	Closed on 01/03/2023
2119896-202110-N13	Minor	7.3.2	21/10/2021	Closed on 01/03/2023
2315354-202302-M1	Major	3.8.7	03/03/2023	Closed on 24/05/2023
2315354-202302-M2	Major	3.8.9	03/03/2023	Closed on 24/05/2023
2315354-202302-M3	Major	6.2.7	03/03/2023	Closed on 24/05/2023
2315354-202302-M4	Major	7.2.7	03/03/2023	Closed on 24/05/2023
2315354-202302-N1	Minor	7.8.1	03/03/2023	Closed on 07/03/2024
2467412-202403-M1	Major	3.4.3	07/03/2024	Closed on 25/04/2024
2467412-202403-M2	Major	3.8.8	07/03/2024	Closed on 25/04/2024
2467412-202403-M3	Major	6.7.1	07/03/2024	Closed on 25/04/2024
2467412-202403-M4	Major	7.2.10	07/03/2024	Closed on 25/04/2024
2467412-202403-N1	Minor	6.7.5	07/03/2024	Open
2467412-202403-N2	Minor	System certification RSPO Nov 2020, clause 5.1.3	07/03/2024	Open

3.4 Stakeholders and previous land owner / user consultation

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

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental Department	Plantation Agency of Kutai Barat Regency	Face to face interview
	Environmental Agency of Kutai Barat Regency	Phone interview
	Manpower Agency of Kutai Barat Regency	Phone interview
	Land Agency of Kutai Barat Regency	Face to face interview
Communities	Head of Lendian Village (Petinggi) (Mr. Edi Suriadinata)	Face to face interview
	Head of Sempek Cooperative (Bpk. Nius)	Face to face interview
	Head of Lempok Penata Jaya Cooperative (Bpk. Tius)	Face to face interview
Contractors and FFB Supplier	Pengurus Toko KAL Mart Mr. Deni J.	Face to face interview
Union	Wakil Ketua LKS Bipartit Mr. Sardiman Saputra	Face to face interview
Internal	Chairman of Gender Committee Ms. Iin Puspita Sary	Face to face interview
NGO	Ketua Dewan Adat Dayak Kalimantan Timur (Ibu Lampang Bilung)	Face to face interview

Stakeholders comment	
1.	<p>Feedbacks:</p> <p>Department of Plantation Kutai Barat Regency Mr. Markus Darma (Kabid Perkebunan)</p> <ul style="list-style-type: none"> There have been no negative issues related to land legality, fire, IPM, and CSR. There are no conflicts with the surrounding community or with plasma farmers. There are no land preparation activities by burning land. Mandatory reports have also been submitted periodically. Social involvement has also been carried out well, such as providing CSR programs, accepting community TBS, accepting local workers, and having a Plasma scheme. Perizinan (Izin Usaha Perkebunan) telah dilakukan dengan menggunakan sistem OSS Plantation class assessment has been carried out in 2023; PT BSMJ received class 3 garden class and PT KAL in 2021 with class 3 (will be reassessed in 2024) <p>Audit Team verification and response:</p> <p>This is a positive response and does not require further response or verification. PT Kal – BSMJ has fulfill all compliance related to plantation business such as: plantation business permit, reporting of plantation</p>

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	business each semester.
2.	<p>Feedbacks: Manpower Agency of Kutai Barat Regency Mr. Eliansyah</p> <ul style="list-style-type: none"> • There have been no industrial relations cases in the last 3 years. • There are no cases of human rights violations • The implementation of workers' rights and obligations has been implemented properly, including determining wages and overtime pay in accordance with regulations and legislation. • There is no use of PKWT/PHL workers; Specific Time Work Agreement and Casual Daily Worker). All workers are permanent employees with a trial period of 3 months. • Mandatory employment reports have been submitted on time. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • This is a positive comment and does not require further verification or response • Mandatory Employment Report No. Report: 0722022021 for the 2023 period has been submitted to the Provincial Manpower and Transmigration Office. East Kalimantan as of February 22 2023. • PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya do not have a labor union, but a Bipartite Cooperation Institution (LKS) has been formed in accordance with the Decree of the Head of the West Kutai Regency Manpower and Transmigration Service No. 568/2236/DTKT-BPTKHI/IX/2019 dated 27 September 2019 concerning "Recording of PT KAL Bipartite Cooperation Institutions", the management structure of the Bipartite LKS is valid for 3 (three) years or until 27 September 2022.
3.	<p>Feedbacks: Environmental Agency of Kutai Barat Regency Mr. Maharom</p> <ul style="list-style-type: none"> • PT KAL and PT BSMJ have environmental permits and other permits related to the environment • To date there have been no reports/issues related to the environment (environmental pollution or destruction). • Regular report of RKL-RPL, Hazardous waste management, land application has been submitted by company. • All parameter of environmental monitoring (water and air ambient and emission) has been met with standard and regularly checked. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> • Company acknowledges the comment from Plantation Agency as positive responses. • Environmental Permit - Izin Lingkungan No. 81200181132194 dated 29 November 2019. AMDAL No. 660.5/007/AMDAL/BLH-KBR/VI/2010 dated 22 June 2010 and AMDAL UKL-UPL no. 660/005/UKL-UPL/IV/2017 dated 28 April 2021. • Hazardous Waste Temporary Storage Permit - Izin TPS LB3 No. 668.4/783/DPMPSTP-TU/VII/2018 Dated 16 July 2018, valid until 16 July 2023.
4.	<p>Feedbacks: Land Agency of Kutai Barat Regency Mr. Abdul Rosid</p>

	<ul style="list-style-type: none"> The companies (PT KAL and PT BSMJ) have land rights in the form of HGU and are still valid The obligation to develop partnership/plasma community gardens has been carried out using the full management method. Land use is in accordance with its intended purpose or there is no abandoned and unused land. There are no reports related to land conflicts or overlap with other companies. The CSR program has been carried out well every year.
	<p>Audit Team verification and response:</p> <p>No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
5.	<p>Feedbacks:</p> <p>Head of Lendian Village (Petinggi) Mr. Edi Suriadinata</p> <ul style="list-style-type: none"> Until now there have been no reports related to land conflicts or complaints from the community There is no indication of environmental problems/damage (pollution) So far the company has helped in developing the community's economy in the form of a CSR program every year. Use of local workers as well as several collaborations with local contractors in field operations at PT KAL and PT BSMJ. The plasma/partnership scheme smallholders program has been implemented well and has really helped the community in improving the economy.
	<p>Audit Team verification and response:</p> <p>No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation. CSR program and implementation has been verified and no issue related to CSR program.</p>
6.	<p>Feedbacks:</p> <p>Head of Sempek Cooperative (Scheme smallholder) Bpk. Nius</p> <p>Head of Lempok Penata Jaya Cooperative (Scheme smallholder) Bpk. Tius</p> <ul style="list-style-type: none"> The partnership cooperation agreement has been implemented by the company using a full management method and has been mutually agreed upon by both parties. The plasma/scheme smallholders program has been implemented well and has really helped the community in improving the economy. The hope for the future is to be able to foster more scheme smallholders in managing oil palm plantations There are no negative issues related to partnership management, FFB pricing and openness/transparency in terms of scheme smallholders plantation management.
	<p>Audit Team verification and response:</p>

	<p>No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
7.	<p>Feedbacks: Wakil Ketua LKS Bipartit Mr. Sardiman Saputra</p> <ul style="list-style-type: none"> Recruitment selection, hiring, access to training and promotion are based on the skills, abilities, qualities and medical fitness required for the job available. Until now there are no indications of involuntary work practices, no discrimination or harassment. Workers are paid based on the 2023 minimum wage. Work procedures, work instructions and company policies have been socialized to workers. Until now there are no indications of involuntary work practices, no discrimination or harassment. Currently the workers do not have the desire to form a Trade Union. This is also based on the absence of major problems related to employment. Therefore, communication between companies and workers is facilitated by the Bipartite Committee (LKS/Institute for Bipartite Cooperation) as regulated in the applicable laws and regulations, whose structure consists of company and worker representatives. There are no problems regarding the provision of PPE. Workers can get a replacement at any time if it is damaged due to work. There are no violations of labor norms in terms of determining working hours, breaks and holidays <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
8.	<p>Feedbacks: Chairman of Gender Committee Ms. Iin Puspita Sary</p> <ul style="list-style-type: none"> The Gender Committee was formed to handle gender-related issues, such as discrimination and harassment in the workplace. The organizational structure consists of a Chair, Gender Equality Coordinator, Counseling Coordinator, Women's Rights Coordinator, Training Coordinator. Recruitment selection, recruits' access to training and promotions are based on the skills, abilities, qualities and medical fitness required for the job available. There are no issues related to gender discrimination in the process, nor are there any issues related to sexual harassment. Socialization has been carried out regarding reporting mechanisms if cases of harassment or violence against female workers have been carried out to workers Male and female workers receive the same wages in the same employment status. Pregnancy tests are carried out routinely on workers who come into contact with chemicals. If a pregnant worker is found, they will be transferred to another job that is not related to the use of chemicals. Therefore, pregnancy tests are not performed as a discriminatory measure. New mothers have been assessed regarding the needs of new mothers and know the company's time requirements for breastfeeding during working hours. <p>Audit Team verification and response:</p>

	No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.
9.	<p>Feedbacks: KAL Mart Store Manager Mr. Deni J.</p> <ul style="list-style-type: none"> To meet basic daily needs, PT KAL has provided its workers with the KAL Mart Store service which is located in the workers' housing. Building facilities and infrastructure therein have been provided with assistance by the company. It is easier for workers to obtain basic daily needs at affordable prices. The need for food (vegetables and fruit) can be met by workers through mobile vegetable traders who are allowed to enter workers' housing every day. There are no complaints from workers regarding the fulfilment of workers' daily needs <p>Audit Team verification and response: No negative issues were found during interviews and there was no need for further verification. No nonconformity was found to related indicators during the audit based on document review, interviews, and field observation.</p>
10.	<p>Feedbacks:</p> <ul style="list-style-type: none"> So far, there have been no cases of land disputes between the Dayak people and PT KAL - BSMJ. PT KAL has so far paid attention to the environment and the surrounding community with the existence of a CSR program and the development of plasma plantations for the local community including of Dayak tribes. Dewan Adat Dayak Kalimantan Timur (Dayak Customary Council of East Kalimantan) was monitor of each update issue of Dayak tribes in relation with company. <p>Audit Team verification and response: PT KAL has a programme of CSR to enhance the local people livelihood. PT KAL also has develop the plantation for surrounding community in the form of Plasma with total area of 1,474.3261ha There is no land dispute with surrounding community and no grievance occur.</p>

List of land owner / user contacted

Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions



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.

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The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that PT Ketapang Agro Lestari 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 Ketapang Agro Lestari is remain certified.	
Report prepared by	Acceptance of Assessment Conclusion
Name: Mujinius Jalaraya	Name: Erwan Efendi
Company Name: on behalf of BSI Service Malaysia Sdn. Bhd.	Company Name: PT Ketapang Agro Lestari
Title: Lead Assessor	Title: Certification & Traceability Sr Mgr
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: 13/05/2024	Date: 27/05/2024

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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.	<p>There is no changes related to the communication procedure, i.e. Doc No. FR.EMS.CIE, Rev.01 dated 24 February 2020. This procedure has been socialized to the rest of the stakeholder on the 16-17 March 2020. This procedure provided in Bahasa Indonesian, so that the whole interested parties can understand it. This procedure has also been socialized again to all workers and stakeholders on 15-16 February 2024. Explained that: Explain the flow of information and data to be documented and communicated for the effectiveness of operational. The rest of the staff and employees were responsible to meet keajiban that have been determined. On this procedure also describes relation to the information and documents that are accessible by stakeholder (publicly), including the documents:</p> <ol style="list-style-type: none"> 1. Legal (Location Permit, IUP or HGU) as long as it does not conflict with regulations/legislation 2. Environment; Environmental policies, environmental management documents owned, RKL-RPL reports, environmental achievements, identification and evaluation of environmental aspects and impacts, factory waste utilization permits, temporary storage permits for B3 waste. 3. Social; documents of social activation and relations with the community 	Complied

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		<ul style="list-style-type: none"> 4. Certificate of land rights/use rights 5. Occupational health and safety plans (K3) 6. Documentation of high conservation values (HCV) and high carbon stocks (SKT) 7. Emission prevention and reduction plan 8. Communication procedures; complaint handling and response process 9. Public summary of the certification audit report 10. Human rights policy <p>Based on interviews with several stakeholders on March 6, 2024, they have gained access to submit a list of documents that can be accessed by the public.</p>	
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders.	<p>There is no changes related to the communication procedure, i.e. Doc No. FR.EMS.CIE, Rev.01 dated 24 February 2020. This procedure has been socialized to the rest of the stakeholder on the 16-17 March 2020. This procedure provided in Bahasa Indonesian, so that the whole interested parties can understand it. This procedure has also been socialized again to all workers and stakeholders on 15-16 February 2024. Based on interviews with several stakeholders (Petinggi Lendian Village, Local Governance: of Kutai Regency i.e. DLH, Disnakertrans and Plantations service) on March 6, 2024, that they've got access to get the delivery list of documents that can be accessed by the public.</p>	Complied
1.1.3	(C) Records of requests for information and responses are maintained.	<p>Based on communication procedures No. Fr. EMS. CIE Rev. 01 revision date, February 24, 2020, on Point 3.13, stated that: Stakeholders requesting of information that is submitted to estate/Mill (local) and or regional offices will respond as soon as possible or at least 1 (one) months from the petition received letter and complete or give advanced responses at least 6 (six) months from the petition received.</p>	Complied

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		<p>On this surveillance audit, conducted verification document/recording of information request and the response from stakeholder.</p> <p>Regularly from the West Kutai Regency government, in the form of routine reports, including:</p> <ul style="list-style-type: none"> - The RKL-RPL report for the Semester II 2023 period of PT Ketapang Agro Lestari has been submitted to DLH Kab. West Kutai on January 11- PT Ketapang Agro Lestari's RKL-RPL report for Semester II 2023 has been submitted to DLH Kab. West Kutai on January 11 2024. PT Borneo Surya Mining Jaya RKL-RPL report for Semester II 2023 period to DLH Kab. West Kutai on January 11, 2024. - PT Ketapang Agro Lestari's Land Application Report for the fourth quarter of 2023 has been submitted to the District Environmental Service. West Kutai on January 11 2024. Land application report for the fourth quarter of 2023 PT Borneo Surya Mining Jaya to DLH Kab. West Kutai on January 11, 2024 - The Hazardous waste (LB3 Waste) Report for the fourth quarter of 2023 has been submitted to the District Environmental Service. West Kutai on January 11 2024. B3 Waste Management Report for the fourth quarter of 2023 PT Borneo Surya Mining Jaya on January 11, 2024. - PT Ketapang Agro Lestari Mandatory Employment Report for the 2023 period to the District Manpower and Transmigration Office. West Kutai on February 15 2024 while for PT Borneo Surya Mining Jaya on February 15, 2024. <p>Based on the verification of several documents and also interviews with stakeholders, that all requests information from stakeholders in the period 2023 has been taken responses in accordance with the procedures that have been set (No. Fr. EMS. CIE).</p>	
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1.1.4	(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.	Procedure of <i>Communication</i> (No. FR.EMS.CIE Rev.01); The procedure also explains related to information that can be accessed by stakeholders regarding legal, environmental, social and sustainable improvement issues that can be conveyed during meetings or communication with stakeholders as follows (this submission must be in the appropriate language and form namely: Indonesian Language). This procedure has also been socialized again to all workers and stakeholders on 15-16 February 2024. The company has appointed a person responsible/coordinator for Public Relations.	Complied
1.1.5	An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.	<p>PT KAL and PT BSMJ have updated the recorded stakeholder list in the PT Ketapang Agro Lestari Stakeholder List form updated on January 1 2024 and the PT Borneo Surya Mining Jaya Stakeholder List Form updated on January 2, 2024.</p> <p>This list contains information related to the Agency/ field, name of agency/stakeholder, PIC, address and telephone number. The following is a list of stakeholders grouped as follows:</p> <p>PT Ketapang Agro Lestari, including:</p> <ol style="list-style-type: none"> 1. Provincial level Department/Agency; <ul style="list-style-type: none"> - East Kalimantan Provincial Environmental Agency - Provincial Regional Investment Coordinating Board (BKPM). East Kalimantan. - Provincial National Land Agency (BPN). East Kalimantan - Provincial Manpower Service. East Kalimantan - Directorate General of Taxes KPP Tenggarong 2. Regency Level Services/Agencies; <ul style="list-style-type: none"> - Kutai Barat Regency Environmental Agency - DPMPTSP Kutai Barat Regency - Manpower Department. Kutai Barat Regency 	Complied

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		<ul style="list-style-type: none">- DISBUNAKAN (Dinas Perkebunan dan Peternakan) Kutai Barat Regency- National Land Agency of Kutai Barat Regency <ol style="list-style-type: none">3. Siluk Nguray District Government4. Police; Siluq Ngurai Police Station5. Village Government; there are 2 villages i.e. Lendian Village and Penawang Village6. Health Services;<ul style="list-style-type: none">- Health Center (Puskesmas) Barong Tongkok District- Health Center (Puskesmas) Siluq Ngurai District7. Education/school and higher education services; SDN 012 Siluq Ngurai and SMP Negeri 1 Siluq Ngurai8. Local community figures; including Plasma Cooperative plasma farmers and other community leaders9. Non-Governmental Organizations (NGOs); Dayak Traditional Institution10. Contractors and Suppliers; consisting of 13 contractors/suppliers related to road work, CPO transporters, FFB Suppliers etc. <table><tr><th colspan="3">Contractor</th></tr><tr><th>No.</th><th>Business Entity/PIC</th><th>Business Fields</th></tr><tr><td>1</td><td>PT Jaya Harapan Nusa Sejahtera</td><td>CPO Transporter</td></tr><tr><td>2</td><td>CV Labuan Jaya Lestari</td><td>CPO Transporter</td></tr><tr><td>3</td><td>PT Karunia Lumasindo Pratama</td><td>Transporter of Hazardous Waste</td></tr><tr><td>4</td><td>CV SMR Tujuh Delapan Sembilan</td><td>FFB Supplier</td></tr><tr><td>5</td><td>PT Wong Akeh Utama</td><td>FFB Supplier</td></tr><tr><td>6</td><td>PT Wejas Imanuel</td><td>FFB Supplier</td></tr><tr><td>7</td><td>CV Anugerah Jasha Investama</td><td>FFB Supplier</td></tr><tr><td>8</td><td>CV ARY</td><td>FFB Supplier</td></tr><tr><td>9</td><td>PT Marsam Citra Adiperkasa</td><td>FFB Supplier</td></tr></table>	Contractor			No.	Business Entity/PIC	Business Fields	1	PT Jaya Harapan Nusa Sejahtera	CPO Transporter	2	CV Labuan Jaya Lestari	CPO Transporter	3	PT Karunia Lumasindo Pratama	Transporter of Hazardous Waste	4	CV SMR Tujuh Delapan Sembilan	FFB Supplier	5	PT Wong Akeh Utama	FFB Supplier	6	PT Wejas Imanuel	FFB Supplier	7	CV Anugerah Jasha Investama	FFB Supplier	8	CV ARY	FFB Supplier	9	PT Marsam Citra Adiperkasa	FFB Supplier	
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8	CV ARY	FFB Supplier																																		
9	PT Marsam Citra Adiperkasa	FFB Supplier																																		

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		<p>PT Borneo Surya Mining Jaya, including:</p> <ol style="list-style-type: none"> 1. Provincial level Department/Agency; <ul style="list-style-type: none"> - East Kalimantan Provincial Environmental Agency - Provincial Regional Investment Coordinating Board (BKPM). East Kalimantan. - Provincial National Land Agency (BPN). East Kalimantan - Provincial Manpower Service. East Kalimantan - Directorate General of Taxes KPP Tenggarong 2. Regency Level Services/Agencies; <ul style="list-style-type: none"> - Kutai Barat Regency Environmental Agency - DPMPTSP Kutai Barat Regency - Manpower Department. Kutai Barat Regency - DISBUNAKAN (Dinas Perkebunan dan Peternakan) Kutai Barat Regency - National Land Agency of Kutai Barat Regency 3. Jempang District Government 4. District Police. Japan 5. Village Government; Lembonah Village 6. Health Services; <ul style="list-style-type: none"> - Health Center (Puskesmas) Tanjung Isui Jempang District - Health Center (Puskesmas) Siluq Ngurai District 7. Non-Governmental Organizations (NGOs); Lembaga Adat Dayak Contractors and Suppliers; PT Karunia Lumasindo Pratama (Hazardous Waste Trasporter). 	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			

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1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.	<p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya have established policies related to a code of ethics recorded in "Zero Fraud Tolerance Policy"; document No. FR.CIA.ZFT.001 published on December 28, 2012; explain related to the general understanding within the company environment related to the incidence of fraud with the aim of:</p> <ul style="list-style-type: none"> ▪ Communicate clearly that the company does not tolerate fraud and will provide strict sanctions for fraud perpetrators. ▪ Achieve a consistent approach in managing incidents of fraud. ▪ Define the main components of the fraud risk management framework that is generally applicable in the company <p>Policies & Procedures regarding the Prohibition of Accepting Bribes, Rewards, Gifts & Other Gratuities, document No. FR.CSOP.LPSIHG.015 dated 9 December 2019. Explains the reference for all First Resources Group (FR Group) employees in following up on this matter. prohibition of accepting bribes, rewards, gifts and other gratification by business partners/third parties to realize company management with integrity in accordance with the Company Policy regarding the First Resources Group Code of Ethics. This policy applies throughout the FR Group for transactions and interactions with business partners/third parties.</p> <p>This policy has been socialized to all stakeholders, based on the Stakeholder Meeting with the community and plasma farmers on January 8-9, 2023.</p> <p>This policy has also been conveyed to all third parties (Contractors) who collaborate with PT Ketapang Agro Lestari through direct meetings at the time of signing the cooperation contract. The contract stipulates commitments regarding: the use of PPE, prohibition of the disposal of B3 waste, labor protection (including the prohibition of the use of child and underage workers) and compliance with law and human rights including the application of ethics. behavior.</p>	Complied
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		Based on interviews with several workers during field visits and also several contractors, to date there has been no indication of any practices violating business ethics.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.	<p>PT KAL and PT BSMJ have a system for monitoring all company policies including producing a code of ethics through internal audits.</p> <p>The implementation of internal audits is regulated in Procedure No. FRG.IA.AM.001, 15 April 2013; "<i>Internal Audit Manual</i>" is carried out twice a year.</p> <p>Internal audits were carried out at PT KAL on 17-27 October 2023, at PT BSMJ on 22-28 December 2023 and at KAL Mill on 18-28 October 2023.</p> <p>Several areas that are audited are:</p> <p><u>Estate:</u></p> <ul style="list-style-type: none"> a. BASTP (Contractor payment minutes) Main b. Plant c. Cash d. Warehouse e. Technique f. Personnel (including recruitment process) <p><u>Mill:</u></p> <ul style="list-style-type: none"> a. Administration b. Laboratory c. Process d. Maintenance e. Sorting f. Waste and Land Applications g. Warehouse h. Personnel (including recruitment process) 	Complied

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		Based on the results of the internal audit, it has been followed up with an Action Plan which was established in October 2023 and all findings have been followed up and declared closed.	
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.	<p>Based on the results of this 2nd surveillance audit, the company (PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya) is still consistent in monitoring the validity of its legality based on applicable laws and regulations. The legality documents are still valid and there are no changes as in the previous year.</p> <p>PT Ketapang Agro Lestari</p> <p>PT KAL has demonstrated evidence of compliance with relevant legal requirements, such as:</p> <ol style="list-style-type: none"> 1. Location Permit (Izin Lokasi) issued by the Regent of Kutai Barat in accordance with the Decree of the Regent of Kutai Barat No: 525.26/K.867/2009 dated 28 October 2009 regarding the Location Permit for Oil Palm Plantation of PT Ketapang Agro Lestari. This location permit has a validity period until 27 October 2012. <p>In 2011, the Regent of Kutai Barat issued a Decree of Kutai Barat Number: 525.29/K.1013/2011 dated 25 November 2011 regarding Revisions to the Decree of the Regent of Kutai Barat No: 525.26/K.867/2009 concerning Permits for Palm Oil Plantation Business Locations of PT. Ketapang Agro Lestari.</p> <p>In 2012 an extension was made. The Government of Kutai Barat Regency has re-issued the Decree of the Regent of Kutai Barat No: 525.26/K.1181/2012 dated 31 December 2012 regarding the Amendment to the Decree of the Regent of Kutai Barat No:</p>	Complied

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		<p>525.26/K.867/2009 concerning the Location Permit for the Palm Oil Plantation of PT Ketapang Agro Lestari.</p> <p>PT KAL submitted an application for Change of Area Permit for Palm Oil Plantation Location on behalf of PT Ketapang Agro Lestari No. 127/KAL-JKT/VIII/2012 dated 27 August 2012. This is based on the Peace Agreement dated 15 May 2012 between PT Perkebunan Sentawar Pembangunan (PT PSM) and PT Ketapang Agro Lestari (PT KAL) and the Peace Agreement on 3 July 2012 between PT PSM and PT KAL.</p> <p>Thus, based on the above documents, it can be stated that the company already has a Location Permit, the latest dated 31 December 2012 on a land area of ± 9,271 Ha. The permit is valid for 3 years until 30 December 2015.</p> <p>2. Plantation Business License: Izin Usaha Perkebunan-IUP based on the Decree Kutai Barat Regency Number: 525.26/K.941 a/2010 dated 22 November 2010 concerning the Granting of an Oil Palm Plantation Business Permit for PT Ketapang Agro Sejahtera.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q. OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> • NIB No: 8120018132194 • Published on 29 November 2018 • 5th Revision on 23 February 2021 • Code of KBLI 10431: Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil) • Code of KBLI 101262: Perkebunan Buah Kelapa Sawit • Code of KBLI 10432: Industri Minyak Mentah Inti Kelapa Sawit 	
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		<p>(Crude Palm Kernel Oil)</p> <p>Previously, an assessment has been carried out and has received a technical recommendation from the Plantation Service of the East Kalimantan Provincial Government, based on Letter No. 525/4117/BU dated 1 July 2016 concerning Technical Recommendations, as follows:</p> <ul style="list-style-type: none"> • Types of Plantation Business: Integrated Palm Oil Plantation with Processing Units into Palm Oil (CPO) and Palm Kernel • Location: Kutai Barat Regency, East Kalimantan Province • Commodity: Palm Oil • Area: 9,271 Ha • Factory Capacity: 45 Ton FFB/hour which can be increased to 90 Ton FFB/hour. <p>3. Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number: 92/HGU/KEM-ATR/BPN/X/2019 dated 18 October 2019 the area 7,340.03 Ha concerning the Granting of HGU on behalf of PT Ketapang Agro Lestari on land in Kutai Barat Regency, East Kalimantan Province. From this decision, HGU certificates were issued, including:</p> <p>KAL Estate</p> <ul style="list-style-type: none"> a. HGU Certificate No. 00225 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 1,425.08 Ha (NIB 16.11.00.00.00221) located in Penawang Village, Lendian Liang Nanyuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. b. HGU Certificate No. 00226 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 3,230.5352 Ha (NIB 16.11.00.00.00222) located in 	
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		<p>Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>c. HGU Certificate No. 00227 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 905.8800 Ha (NIB 16.11.00.00.00223) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>d. HGU Certificate No. 00232 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 155.3700 Ha (NIB 16.11.00.00.00480) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>e. HGU Certificate No. 00233 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 148.8400 Ha (NIB 16.11.00.00.00482) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>Total HGU: 5,865.7052 Ha, however there are 12.10 ha are allocated for cheme smallholder so that total HGU for KAL Estate is 5,853.61 ha.</p> <p>Scheme Smallholder</p> <p>The realization of plasma for the community is in the HGU area of PT Ketapang Agro Lestari, namely in another HGU certificate with the certificate number as follows:</p> <p>a. HGU Certificate No. 00229 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 738.8900 Ha (NIB 16.11.00.00.00470) located in</p>	
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		<p>Penawang Village, Lendian Liang Nanyuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>b. HGU Certificate No. 00230 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 311.2348 Ha (NIB 16.11.00.00.00478) located in Penawang Village, Lendian Liang Nanyuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>c. HGU Certificate No. 00231 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 330.9600 Ha (NIB 16.11.00.00.00479) located in Penawang Village, Lendian Liang Nanyuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>d. HGU Certificate No. 00228 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 93.2413 Ha (NIB 16.11.00.00.00224) located in Penawang Village, Lendian Liang Nanyuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <p>Total of Scheme Smallholder/Plasma is 1,474.3261 Ha, however there is an allocation of 12.10 ha from KAL estate to become scheme smallholder, so that the total of Scheme smallholder is 1,486.42 ha.</p> <p>However, in the current RSPO certification, what is included in the scope of the RSPO Certification is the KAL Estate with an area of.</p> <p>4. Documents of the Company's Deed of Incorporation:</p> <ul style="list-style-type: none"> • Deed of establishment of the Company: No. 41 dated 22/6/2006 • Letter of Ratification - SK Pengesahan Menkumham: no. C-21343 HT.01.01.TH.2016 dated 20/07/2016. 	
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		<ul style="list-style-type: none"> • Deed of Change of Management (Directors & Commissioners): No. 23 on 29/01/2018. • SK Notification of Change of Management: no. AHU-AH.01.03-0057619 dated 02/06/2018. <p>5. Permit Documents (Domicile, TDP, SIUP):</p> <ul style="list-style-type: none"> • Trading Bussines Permit - Surat Izin Usaha Perdagangan (SIUP) dated 6 December 2017. • Number of Tax - NPWP No. 02.5220.566.7-725.000 <p>6. Environmental Permit - Izin Lingkungan:</p> <ul style="list-style-type: none"> • AMDAL No. 660.5/007/AMDAL/BLH-KBR/VI/2010 dated 22 June 2010. • AMDAL UKL-UPL no. 660/005/UKL-UPL/IV/2017 dated 28 April 2021. • Environmental Permit - Izin Lingkungan KCP dan Refinery No. 660/85/DPMPTSP-TU/IX/2018 dated 16 September 2021. • Hazardous Waste Temporary Storage Permit - Izin TPS LB3 No. 668.4/783/DPMPTSP-TU/VII/2018 Dated 16 July 2018, valid until 16 July 2023. <p>7. Permits and Other Documents:</p> <ul style="list-style-type: none"> • Building Permit - Izin Mendirikan Bangunan (IMB) No. 645.9/103/059/BP2T-PU/IV/2016 dated 18 April 2016. • Determination of Plantation Class for Operational Stage B based on the results of Plantation Business Assessment No. 525.29/K.1108/2019 on 5 November 2019. <p>8. OSS Integrated Permissions/Documents:</p> <ul style="list-style-type: none"> • Business License Number - Nomor Izin Berusaha (NIB) No. 81200181132194 dated 26 January 2019. 	
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		<ul style="list-style-type: none"> • Business License - Izin Usaha No. 81200181132194 dated 26 January 2019. • Komitmen Prasarana Usaha No. 81200181132194 dated 29 November 2019. • Commercial/Operational Permit - Izin Komersial / Operasional No. 81200181132194 dated 29 November 2019. • Commercial License - Izin Komersial No. 81200181132194 dated 29 November 2019. • Location Permit - Izin Lokasi No. 81200181132194 dated 26 January 2019. • Environmental Permit - Izin Lingkungan No. 81200181132194 dated 29 November 2019. <p>Based on the verification of licensing/legal documents, that the legality documents belonging to PT Ketapang Agro Lestari are still valid in accordance with the laws and regulations.</p> <p>PT Borneo Surya Mining Jaya</p> <ol style="list-style-type: none"> 1. Location permit based on the Decree of the Regent of Kutai Barat Number: 525.26/K.037/2010 dated 21 January 2010 covering an area of 11,210 Ha located within the Kampung Kenyanyan, Lembonah, Pentat, Muara Nanyan and Kecamatan Siluq Ngurai and Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur, for the purposes of Oil Palm Plantation Business Development as illustrated in the map and coordinate points. The Decree has been equipped with a location permit map. 2. Decree of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number: 23/HGU/KEM-ATR/BPN/III/2019 dated 28 March 2019 the area 4,345.1869 Ha concerning the Granting of HGU on behalf of PT Borneo Surya Mining Jaya on land in Kutai Barat Regency, East Kalimantan Province. In the HGU was stated that the area of Inti Plantation is 	
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		<p>3,462.4904 Ha and for Plasma is 882,6965 Ha.</p> <p>Borneo Surya Mining Jaya Estate:</p> <ul style="list-style-type: none"> a. HGU Certificate No. 00217 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 666.7631 Ha (NIB 16.11.00.00.00483) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. b. HGU Certificate No. 00218 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 888.2859 Ha (NIB 16.11.00.00.00292) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. c. HGU Certificate No. 00219 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 209.7044 Ha (NIB 16.11.00.00.00500) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. d. HGU Certificate No. 00221 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 1782.6149 Ha (NIB 16.11.00.00.00502) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. e. HGU Certificate No. 00222 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 95.0433 Ha (NIB 16.11.00.00.00293) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. 	
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		<p>f. HGU Certificate No. 00223 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 120.8901 Ha (NIB 16.11.00.00.00294) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>g. HGU Certificate No. 00220 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 581.8852 Ha (NIB 16.11.00.00.00501) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>The scope of certification of PT BSMJ is only for BSMJ Estate namely Borneo Surya Mining Jaya Estate with area 3,205.79 Ha, for the Plasma (494 Ha) it is not included in the scope of certification.</p> <p>3. Plantation Business License-Izin Usaha Perkebunan (IUP) Plantation Business License-Izin Usaha Perkebunan (IUP) based on Surat Keputusan Bupati Kutai Barat No. 525.26/K.975b/2010 dated 22 November 2010 related "Pemberian Ijin Usaha Perkebunan Kelapa Sawit PT Borneosurya Mining Jaya" with area 11,210 Ha located in Muara Nayan, Pentat, Lembonah, Ponak and Kenyanyan Village, Siluq Ngurai and Jempong Sub District, Kutai Barat Regency, Kalimantan Timur Propinse. Adjustment of IUP Permit Recommendation from Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPMPTSP) Pemerintah Provinsi Kalimantan Timur No. 503/2177/Rekom IUP/DPMPTSP/XII/2018 dataed 20 December 2018.</p> <p>4. Plantation Business License-Izin Usaha Perkebunan (IUP) based on the issuance of business licenses through the Electronically Integrated Business Licensing Service (OSS: One Single Submission) for Plantation Business Permits-Izin Usaha</p>	
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		<p>Perkebunan.</p> <p>According to the Article 32 Paragraph (1) Government Regulation no. 24 of 2018 concerning the Electronically Integrated Business Licensing Services c.q OSS (Online Single Submission) Lembaga Pengelola dan Penyelenggaraan - Management and Administration Agency, has been issued:</p> <ul style="list-style-type: none"> • NIB No: 9120303742269 • Company: PT Borneosurya Mining Jaya • Published of IUP: 22 November 2010 • Revision of IUP: revision 7th on 22 April 2020 • Code of KBLI 101262: Perkebunan Buah Kelapa Sawit • Location: Kampung Muara Nayan, Lembonah, Ponak, dan Kenynyan, Kecamatan Siluq Ngurai dan Jempang, Kelurahan Muara Tae, Kecamatan Jempang, Kabupaten Kutai Barat, Provinsi Kalimantan Timur. <p>The scope of certification in PT Borneo Surya Mining Jaya is 3,233.74 Ha as stated in the Hectare Statement.</p> <p>Based on the verification of licensing/legal documents, that the legality documents belonging to PT Borneo Surya Mining Jaya are still valid in accordance with the laws and regulations.</p>	
2.1.2	A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.	<p>Based on the results of this 2nd surveillance audit, the company (PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya) is still consistent in monitoring the validity of its legality based on applicable laws and regulations. The legality documents are still valid and there are no changes as in the previous year.</p> <p>PT KAL and PT BSMJ already has mechanisms related to compliance with legal compliance and evaluation of compliance:</p> <p>Legal Requirement Procedure, No. FR.EMS.LBR dated 1 September 2011; describes the mechanism for identifying and gaining access to voluntary regulations and guidelines that apply to all aspects of the</p>	Complied

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		<p>company's activities, production and services, this procedure also describes how to identify regulatory access and voluntary monitoring of regulations related to sustainable palm oil management.</p> <p>Sources of information that can be used to identify related regulations and requirements include:</p> <ul style="list-style-type: none">• National department website• Publication of legislation at the national, provincial, or regional level• Internet discussion groups• Seminars and meetings• State secretary• Ministry Office• Local Government• Other related agencies (such as BAPEDAL, etc.) <p>PT KAL and PT BSMJ also has an Evaluation of Compliance procedure, No. FR.EMS.ECR dated 1 September 2011; explains the mechanism for evaluating compliance with relevant laws and regulations with environmental aspects of EMS and implementation of sustainable palm oil management.</p> <p>The Corporate Sustainable Head reviews all sources of regulations and other requirements and interprets them for implementation in operations and products.</p> <p>The Company also has a summary of the review of compliance with rules and regulations and other requirements that are generally related to the direction of the Company's business (agribusiness, environment, social, OHS and employment), which was last updated on 31 December 2023. All laws and regulations have been updated.</p>	
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2.1.3	Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.	<p>The company has compiled a Work Instruction (IK) with the code: IK.PPH.01 regarding Maintenance of HGU Stakes/pegs dated 6 December 2018 as a guide in the activities of maintaining HGU stakes. The work instructions explain the HGU benchmark standards in accordance with the Minister of Agrarian Affairs/BPN No. 3 of 1997. Monitoring and maintenance of HGU boundary markings is carried out by each estate and is carried out once a year, where the monitoring results are compiled in the form of a monitoring report on the maintenance of stakes.</p> <p>Based on the Work Instruction Code: IK.PPH.01, that monitoring and maintenance of HGU stakes is carried out once a year, the last monitoring and maintenance was carried out in September 2023.</p> <p>In this certification audit, field observations were made to see the presence of HGU stakes and their condition, several stakes were observed.</p> <p>Based on the results of field visits to HGU stakes number 21, 22 and 23, there are oil palm plants managed by the company that are planted outside the HGU boundaries (included in afdeling III). Based on this, the company has shown the Recommendation for the application of oil palm plantation business activities that have been built in the forest area for PT Ketapang Agro Lestari in the West Kutai district of East Kalimantan with number 503/0331/REKOM-PHPK/DPMPTSP/II/2024 from the East Kalimantan Provincial Investment and One-Stop Integrated Services Office (DPMPTSP) on 1 February 2024.</p> <p>The recommendation letter explained that:</p> <ul style="list-style-type: none"> - The application for oil palm plantation business activities that have been built in the forest area of PT Ketapang Agro Lestari (Permanent Production Forest) covering an area of ± 16.31 Ha and is not on the indicative map of the cessation of granting business licenses, approval 	Complied
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		<p>for the use of forest areas, or changes in the designation of new forest areas in primary natural forests and peatlands in 2023 period I.</p> <ul style="list-style-type: none"> - The company (PT. Ketapang Agro Lestari) has submitted an Application for Registration and requirements for Palm Oil activities built in Forest Areas that have not been registered SK Datin Phase I-XIV - In principle, the Application for Oil Palm plantation business activities that have been built in the PT Ketapang Agro Lestari Forest area can be recommended for \pm 16.31 Ha as long as it does not conflict with applicable laws and regulations. <p>Based on field observations, the condition of the HGU stakes (number 91, 92 and 93) at PT BMSJ is well maintained and in accordance with the map contained in the HGU certificate.</p>	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	A list of contracted parties is available.	<p>The Company has a list of contracts and is well preserved in the format "Daftar Stakeholder-Kontraktor dan Supplier" which was updated on 1 January 2024, there are 9 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. PT Jaya Harapan Nusa Sejahtera, CPO transporter. 2. PT Labuan Jaya Lestari, CPO transporter. 3. PT Sun Baariq Ardana, Road maintenance. 4. CV SMR Tujuh Delapan Sembilan, FFB Supplier. 5. PT Wong Akeh Utama, FFB Supplier. 6. PT Wejas Imanuel, FFB Supplier. 7. CV Anugrah Jasha Investama, FFB Supplier. 8. CV. ARY, FFB Supplier 9. PT Marsam Citra Adiperkasa, FFB Supplier. 	Complied

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		For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.	
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.	<p>PT KAL has a list of contracts and is well preserved in the format "Daftar Stakeholder-Kontraktor dan Supplier" which was updated on 1 January 2024, there are 9 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. PT Jaya Harapan Nusa Sejahtera, CPO transporter. 2. PT Labuan Jaya Lestari, CPO transporter. 3. PT Sun Baariq Ardana, Road maintenance. 4. CV SMR Tujuh Delapan Sembilan, FFB Supplier. 5. PT Wong Akeh Utama, FFB Supplier. 6. PT Wejas Imanuel, FFB Supplier. 7. CV Anugrah Jasha Investama, FFB Supplier. 8. CV. ARY, FFB Supplier 9. PT Marsam Citra Adiperkasa, FFB Supplier. <p>All contracts including Transporter of CPO & CPKO and FFB Supplier has available during audit.</p> <p>The Company has also shown evidence of evaluation of contractors in compliance with laws and regulations as contained in the "Contractor Compliance Evaluation" document. The following are examples of evaluations reviewed including:</p> <ol style="list-style-type: none"> 1. Contractor compliance evaluation number 14/LGL-KAL/23 on October 21, 2023 for PT Jaya Harapan Nusa Sejahtera 2. Evaluation of contractor compliance number 13/LGL-KAL/23 on December 20, 2023 for PT Labuan Jaya Lestari 	Complied

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		<p>3. Evaluation of contractor compliance number 09/LGL-KAL/23 on November 13, 2023 for PT Mersam Citra Adiperkasa</p> <p>4. Evaluation of contractor compliance number 02/LGL-KAL/23 on October 10, 2023 for PT Jaya Harapan Nusa Sejahtera</p> <p>In the evaluation results, all contractors were declared to have fulfilled all applicable laws and regulations.</p> <p>For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.</p>	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.	<p>PT KAL has a list of contracts and is well preserved in the format "Daftar Stakeholder-Kontraktor dan Supplier" which was updated on 1 January 2024, there are 9 contractors at PT KAL, monitoring is carried out for job type, job period, job progress as well as the status of BAP/payment of contracts, namely:</p> <ol style="list-style-type: none"> 1. PT Jaya Harapan Nusa Sejahtera, CPO transporter. 2. PT Labuan Jaya Lestari, CPO transporter. 3. PT Sun Baariq Ardana, Road maintenance. 4. CV SMR Tujuh Delapan Sembilan, FFB Supplier. 5. PT Wong Akeh Utama, FFB Supplier. 6. PT Wejas Imanuel, FFB Supplier. 7. CV Anugrah Jasha Investama, FFB Supplier. 8. CV. ARY, FFB Supplier 9. PT Marsam Citra Adiperkasa, FFB Supplier. <p>All contracts including Transporter of CPO & CPKO and FFB Supplier has available during audit.</p>	Complied

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		<p>Based on the review of several examples of work agreements with contractors (FFB suppliers and CPO & CPKO transporters) during 2023 and 2024, among others:</p> <ol style="list-style-type: none"> 1. Work agreement with CV SMR Tujuh Delapan Sembilan with number 029/KAL/PK/0.4/006/I/2024, dated 1 January 2024 and ended on 31 December 2024. 2. Work agreement with CV Anugrah Jasha Investama with number KAL/015/SP/JBTBS/III/2023 on 14 March 2023 and ended on 14 March 2024. 3. Work agreement with CV ARY with number 056/KAL/PK/04.006/X/2023 on 23 October 2023 and ended on 30 April 2024. 4. Work agreement with PT Wejas Imanuel with number KAL/023/SP/JBTBS/III/2023 on 29 March 2023 and expired on 29 March 2024. 5. Work agreement with PT Wong Akeh Utama with number 028/KAL/PK/04.006/I/2024 on 1 January 2024 and expired on 31 December 2024. 6. Work agreement CV Labuan Jaya Lestari with number 136/KAL/PK/04.006/I/2024 on 2 January 2024 and expires on 31 December 2024. 7. Work agreement. CV PT. Jaya Harapan Nusa Sejahtera with number 061/KAL/PK/04.006/I/2024 on 1 January 2024 and ending on 31 December 2024 <p>The contract explains the legal requirements, as stated at the appendix 1 of contract, Point 4; Other sectors: fleet owners are obliged: not to use child labor (<18 years), do not discriminate, provide opportunities and treatment at work and do not commit acts of violence and harassment of fellow workers ".</p>	
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		<p>Point 5; Obligations: the fleet owner is obliged to obey the regulations and complete the vehicle documents, must wear personal protective equipment when working in the field or when sending FFB to PMKS.</p> <p>Point 6; Ban: fleet owners are prohibited from committing fraud, theft, and embezzlement of FFB, are prohibited from sexually harassing co-workers and are prohibited from attacking, abusing funds or intimidating co-workers.</p> <p>For PT BSMJ, based on document review and interview to the management it was known that there is no contractor involved in PT BSMJ.</p>	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> • Information regarding the geolocation of FFB origins; • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. 	<p>Based on the results of the 2nd surveillance audit, there were no changes related to direct suppliers of FFB. The documents are still the same as the previous year's audit results.</p> <p>The company has conducted verification regarding the geolocation coordinate as per Traceability Procedure – No. 002 SOP FR.CSOP.MRPR rev 01 dated 22 April 2021 "Mekanisme Rantai Pasok RSPO" in point 4 has stated "Ketelusuran Perkebunan untuk TBS, PK and CPO". SOP has stated regarding the traceability information needed for FFB Suppliers for direct and indirect sources. For example: Supplier Verification Report for PT Marsam Citra Adiperkasa and PT Borneosurya Mining Jaya* (one group), geolocation verification has been carried out using the Google Maps and SAS Planet Applications.</p> <p>Information of geolocation of each FFB supplier can be demonstrated by the unit of certification.</p> <p>During the audit, auditor has checked the proof of ownership status of all directly sourced FFB. There are 2 parties as the directly sourced of FFB for PT KAL, the following is the information that has been obtained:</p> <p>Geo-location of FFB supplier (directly sourced):</p>	Complied

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		<table> <tr> <th>No</th><th>FFB Supplier</th><th>Address</th><th>Coordinates (Latitude/Longitude)</th></tr> <tr> <td>1</td><td>PT Marsam Citra Adiperkasa</td><td>Kecamatan Long Iram dan Tering, Kutai Barat, Kalimantan Timur</td><td>0° 00' 48.07" S / 115° 39' 47.90" E</td></tr> <tr> <td>2</td><td>PT Borneo Surya Mining Jaya* (one group)</td><td>Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur</td><td>0° 37' 13.52" S / 116° 2' 20.4" E</td></tr> </table> <p>The proof of ownership status has been shown during audit. For example:</p> <ul style="list-style-type: none"> - PT Marsam Citra Adiperkasa has had Izin Usaha Perkebunan Kelapa Sawit Based on SK Bupati Kutai Barat and Land Use Title (HGU). - PT Borneosurya Mining Jaya has had Izin Usaha Perkebunan Kelapa Sawit based on SK Bupati Kutai Barat and Land Uses Title (HGU). 	No	FFB Supplier	Address	Coordinates (Latitude/Longitude)	1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kutai Barat, Kalimantan Timur	0° 00' 48.07" S / 115° 39' 47.90" E	2	PT Borneo Surya Mining Jaya* (one group)	Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 37' 13.52" S / 116° 2' 20.4" E	
No	FFB Supplier	Address	Coordinates (Latitude/Longitude)												
1	PT Marsam Citra Adiperkasa	Kecamatan Long Iram dan Tering, Kutai Barat, Kalimantan Timur	0° 00' 48.07" S / 115° 39' 47.90" E												
2	PT Borneo Surya Mining Jaya* (one group)	Kecamatan Jempang, Kabupaten Kutai Barat, Propinsi Kalimantan Timur	0° 37' 13.52" S / 116° 2' 20.4" E												
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.	<p>Based on document review and interview with the management, it was known that the unit of certification has obtained the FFB from the collection centres namely PT Wong Akeh Utama, CV SMR 789, PT Wejas Imanuel, CV Anugrah Jasha Investama and CV. ARY.</p> <p>The following are 3 examples of indirect FFB suppliers whose documents and licences were verified:</p> <table> <tr> <th>No</th><th>Indirect FFB Supplier</th><th>Address</th><th>Coordinates (Latitude/Longitude)</th></tr> <tr> <td>1</td><td>PT Wong Akeh Utama</td><td>Dusun Resak, Desa Jambuk,</td><td>0° 00' 44.48" S / 115° 15' 45.27" E</td></tr> </table>	No	Indirect FFB Supplier	Address	Coordinates (Latitude/Longitude)	1	PT Wong Akeh Utama	Dusun Resak, Desa Jambuk,	0° 00' 44.48" S / 115° 15' 45.27" E	Complied				
No	Indirect FFB Supplier	Address	Coordinates (Latitude/Longitude)												
1	PT Wong Akeh Utama	Dusun Resak, Desa Jambuk,	0° 00' 44.48" S / 115° 15' 45.27" E												

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			Kecamatan Bongan, Kabupaten Kutai Barat, Propinsi Kalimantan Timur		
		2	CV SMR 789	Desa Jambuk Makmur, Kecamatan Bongan, Kabupaten Kutai Barat Propinsi Kalimantan Timur	0° 44' 15.90" S / 116° 16' 16.63" E
		3	CV Anugrah Jasha Investama	Pondok Surya Indah Kel. Sempaja Selatan, Kec. Samarinda Utara Kabupaten Samatrinda	0° 35' 77.70" S / 119° 12' 22.13" E

The business permit verified as follows:

- PT Wong Akeh Utama, "Izin Usaha/Surat Izin Usaha Perdagangan (SIUP)" is No. 8120104800993 dated 10 February 2020 from Lembaga OSS (Online Single Submission)
- Business permit for CV SMR 789, "Surat Izin Usaha Perdagangan (SIUP)" is No. 510.41/0595/BP2T dated 28 September 2016 from Pemerintah Kabupaten Kutai Kartanegara.
- Business permit for CV Anugrah Jasha Investama, "Surat Izin Usaha Perdagangan (SIUP)" NIB:220620027685 from Pemerintah Kabupaten Kutai Kartanegara.

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		Currently the company is in progress of inventory for geo location verification and land ownership certificate. Since PT Ketapang Agro Lestari was certified in April 2022, for indirect source of FFB the time requirement to fulfil this criterion is 3 (three) years from initial point of certification (Annex 4: implementations procedure for indicator 2.3.2).															
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.																	
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.																	
3.1.1	(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.	<p>PT KAL shows the business management plan, namely “Proyeksi PT Ketapang Agro Lestari Tahun 2021-2025”. The business plan includes the projection of FFB production in total, costs, sales and revenues. Crop production projection/FFB yield trends over 5 years, mill extraction rates trends, cost of production. The FFB production takes into consideration the actual FFB production from 2014-2023. The business plan also taking into consideration the price forecast and financial indicators (such as inflation and currency exchange).</p> <p>PT KAL demonstrates financial report for fiscal year ends 31 December 2022. The financial report prepared by independent auditor, Purwantono, Sungkoro & Surja, Register of Public Accountant No. AP.0240, dated 4 July 2022. Report No. 00824/2.1032/AU.1/01/0698-1/1/IV/2023. The auditor, in opinion mentioned that the financial report is good and comply with the Indonesian Financial Accountant Standard.</p> <p>Projection of Production: PT KAL period 2021-2025</p> <table><tr><th>Item</th><th>Unit</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Rawat TBM</td><td>Ha</td><td>82</td><td>82</td><td>82</td><td>82</td><td>82</td></tr></table>	Item	Unit	2021	2022	2023	2024	2025	Rawat TBM	Ha	82	82	82	82	82	Complied
Item	Unit	2021	2022	2023	2024	2025											
Rawat TBM	Ha	82	82	82	82	82											

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3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available.	Based on the results of the 2nd surveillance audit, there were no changes related to the annual replanting programme. The documents are still the same as the previous year's audit results. Based on document review, and field visit it was known that the older Oil Palm Planted for PT KAL in 2010 and for PT BSMJ in 2012, so the replanting program will be held on around 2035 and 2037.	Complied
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.	Management review Ketapang Agro Lestari has conducted on 1 February 2024, attended by Group Manager, Mill Manager, Head Assistant, Field Assistant, KTU and Sustainability Assistant. The management review has discussed: <ul style="list-style-type: none"> - Report on RSPO P&C and SCCS internal audit results and follow-up actions. - Quality Control - Changes that affect the processing system - Feedback from customers - Process performance and product conformance - Status of preventive and corrective actions - Recommendations for improvement - Production effectiveness - Supply chain - OHS 	Complied
Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.			
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.	PT KAL (mill and estate) and PT BSMJ has action plan for continuous improvement Y2023 as follows:	Complied

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		<ul style="list-style-type: none"> Utilization of liquid waste for fertilizer. Based on review the document seen that the production of FFB in the LA block is higher than without LA (PT KAL) Use of shells and fiber as boiler fuels. (PT KAL) Optimizing water use in each production/processing station as well as conducting monitoring its use so that the water usage target can be set at 1.01 M3/TBS processed. (PT KAL) Owl breeding. The development of owls in afdeling is carried out by installing gufon as a nesting and breeding place for owls (PT KAL & PT BSMJ) <p>Beneficial Plant. For the control of caterpillar pests in the plantation area or afdeling is done by planting and development of the Bunga Pukul Delapan (Turnera). Planting of Bunga Pukul Delapan has realized as much as 1,100 m for PT KAL in 2023 and 800 m for PT BSMJ in 2023</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.	RSPO Annual Communication of Progress 2022 of PT Ketapang Agro Lestari has been available in RSPO website under membership number 1-0047-08-000-00. At the time of the audit, the RSPO Metrics template has shown during audit.	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the Company SOP. The documents are still the same as the previous year's audit results.</p> <p>Estate:</p> <p>Estate has had Standard Operational Procedures (SOP) that covering entire operational activity, there is no changes of the SOP, verified document as follows:</p> <ul style="list-style-type: none"> Sample taken: Operational Best Practices-Pembibitan No. MN.FR.COP.OPA.PBT dated 1 July 2012. The SOP contains 	Complied

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		<p>Definition, responsibility, policy – related to location and hectarage of nursery area, water availability, oil palm seedling orders. There are two types of nurseries – one stage and two-stage nursery. Pre-nursery stage and main-nursery stage explains receiving, counting and planting of seedling (including identification of abnormal seedling), watering the seedling, fertilizer application, pest and disease management for pre-nursery, weed control, seedling selection, nursery census and administrative control. There is no changes on their operational procedure for Mill and Estates.</p> <ul style="list-style-type: none"> • SOP Agronomy – Operational Best Practices Oil Palm Agronomy dated 1 July 2012, divided into: Book 1: Nursery No.FR.COP.OPA.PBT, Land Preparation No.FR.COP.OPA. PLH up to Manuring/Fertilizing No.FR.COP.OPA.PMK. Book 2: Pest & Disease Control Management No.FR.COP.OPA.PHT, up to Replanting No.FR.COP.OPA.PRM. • This SOP also consist of working instruction for receiving the seedling WI.FR.COP.CA.OPA.PBT.01 – Penerimaan Kecambah, WI.FR.COP.CA.OPA.PBT.02 – Perhitungan dan Seleksi Kecambah, WI.FR.COP.CA.OPA.PBT.03 – Penanaman Kecambah di Persemaian, WI.FR.COP.CA.OPA.PBT.04 – Perlakuan Pemisahan Bibit Ganda, WI.FR.COP.CA.OPA.PBT.05 – Penanaman Bibit di pembibitan Utama. Standar Pengukuran ST.FR.COP.OPA.PBT. There are also working instructions for the processing. <p>Mill</p> <ul style="list-style-type: none"> • SOP Penerimaan Buah: SOP MN.FR.COP.OPM.PNB dated 31 December 2015. • SOP Perebusan Buah: SOP MN.FR.COP.OPM.PRB dated 31 December 2015. • SOP Pemisahan Brondolan: SOP MN.FR.COP.OPM.PMB dated 31 	
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		<p>December 2015.</p> <ul style="list-style-type: none"> • SOP Pengadukan dan Pengempaan: SOP MN.FR.COP.OPM.PNP dated 31 December 2015. • SOP Pemurnian: SOP MN.FR.COP.OPM.PMR dated 31 December 2015. • SOP Nut dan Serabut: SOP MN.FR.COP.OPM.NTS dated 31 December 2015. • SOP Pengolahan Inti Sawit: SOP MN.FR.COP.OPM.PIS dated 31 December 2015. • SOP Boiler: SOP MN.FR.COP.OPM.BLR dated 31 December 2015. • SOP Listrik: SOP MN.FR.COP.OPM.LST dated 31 December 2015. • SOP Pengolahan Air: SOP MN.FR.COP.OPM.POA dated 31 December 2015. • SOP Laboratorium: SOP MN.FR.COP.OPM.LAB dated 31 December 2015. <p>KAL 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> <p>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 35 – 40 ton/Ha in normal soil. During the field visit in Block R34 Afdeling III PT KAL Estate observed the EFB application in interrow.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.	<p>To ensuring field implementation consistent with procedures, management has a mechanism such as:</p> <ul style="list-style-type: none"> • Internal Audit RSPO in December 2023 	Complied

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		<ul style="list-style-type: none"> Annual Visit Agronomy in October 2023 (Internal Audit Dept – Laporan Hasil Audit) and Visit Engineering in October 2023 (Internal Audit Dept – Laporan Hasil Audit) Annual Quality Control visit conducted by Quality Control Assistant, the last visit in January 2024. Monthly Management Meeting. For example, there is a record of management meeting Ketapang Agro Lestari Estate on 1 February 2024 that attended by group Manager, Estate Manager, field assistant and head clerk. <p>Internal audit RSPO was carried out on 18-21 December 2023, reported on "Laporan Internal Audit RSPO – Kebun & Mill PT. Ketapang Agro Lestari". Internal Auditor Okta R. Sakti, M. Setriadi K. Putra and Nur Rachman.</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.	During the ASA2 audit, auditor has observed the records of following action after audit internal RSPO P&C, Visit Agronomy and Visit Engineering as mentioned in the <i>Laporan Hasil Audit – LHA Report</i> . There is some action plan to follow up the non-conformities.	Complied
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.	<p>There are no changes in EIA and SIA document compare to last year audit.</p> <p>Environment Impact Assessment (EIA)</p> <p>Initial assessment was conducted in 2010 and there has been revision two times in 2019 and 2021, details :</p> <ul style="list-style-type: none"> Initial Environmental Impact Assessment conducted on 2010 by independent consultant. EIA has involving the affected stakeholders including Village (Kampung) Kiaq, Tendiq, Penawang and Lendian LiangNayu. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Analisis mengenai</i> 	Complied

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		<p><i>Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Kiaq, Tendiq, Penawang, Lendian Liang nayuq kecamatan Siluq Ngurai Kabupaten Kutai Barat, Provinsi Kalimantan Timur, Juni 2010. Ruang lingkup AMDAL berdasarkan Izin lokasi seluas 15.025 ha dan kapasitas Pabrik 60 ton TBS/jam. Izin Kelayakan Lingkungan Nomor : 660.5/007/AMDAL/BLH-KBR/VI/2010 tanggal 22 Juni 2010".</i></p> <ul style="list-style-type: none"> • EIA document then revised and amendment on 2019 by Independent Consultant CV Aprilia Borneo due to additional mill capacity planning from 60 mt/hr to 90 mt/hr. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Adendum AMDAL dan RKL-RPL Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak, Peningkatan Kapasitas Pabrik Minyak Sawit dari 60 Ton TBS/jam menjadi 90 ton TBS/jam, 2009. Izin kelayakan Lingkungan No: 660/11/DPMPTSP-III.SP/III/2020 tanggal 10 Maret 2020".</i> • Second revision was on September 2021 due to addition Kernel Crushing Plant (KCP) with capacity 200 ton per day. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Adendum AMDAL dan RKL RPL PT Ketapang Agro Lestari Perubahan Rencana Usaha dan/atau Kegiatan Perkebunan Kelapa Sawit dan Pabrik Minyak Sawit (Perubahan yang berpengaruh terhadap lingkungan hidup yaitu perubahan sarana usaha dan/atau kegiatan pembangunan pabrik Kernel Crushing Plant Kapasitas 200 ton per hari dan sarana pendukungnya pada lokasi Pabrik Kelapa Sawit). Izin Kelayakan Lingkungan Nomor : 660/85/DPMPTSP-III.SP/IX/2021 tanggal 16 September 2021".</i> <p>Aspects covered in AMDAL document are : <u>Pre construction:</u></p>	
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		<ul style="list-style-type: none"> • Legal and permit process • Socialization and public consultation • Land compensation <p><u>Construction:</u></p> <ul style="list-style-type: none"> • Employee recruitment • Material, equipment and employee mobilisation • Block and Afdeling mapping and setting • Facility construction • Land clearing and drainage • Nursery • Soil and water conservation • Oil palm planting • Upkeeping/plantation maintenance • Mill construction and supporting facility • Corporate social responsibility <u>/social perception</u> <p><u>Operation:</u></p> <ul style="list-style-type: none"> • Harvesting and transportation of FFB • Mill operation and waste management • Land application Post operation: • Replanting • HGU renewal <p>Social Impact Assessment</p> <p>Another Social Impact Assessment has been conducted by independent consultant from "Fakultas Kehutanan Institut Pertanian Bogor" on February 2012. The SIA method was taken by participatory ways and</p>	
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		<p>involving the affected stakeholder at study location in 4 villages Kampong Lendian Liang Nanyuq, Kampong Penawang, Kampong Tendiq and Kampong Kiaq with total respondent 46 peoples.</p> <p>Social Environmental impact assessment was conducted through regular environmental monitoring, e.g. river water quality, mill effluent quality, air emission, economical condition, social and culture of community and wildlife conservation.</p> <p>PT BorneoSurya Mining Jaya Environment Impact Assessment (EIA)</p> <p>The company has conducted EIA on June 2010, by independent consultant. EIA has involving the affected stakeholders including Village (Kampung) Kenyanyan, Lembonah, Pentat and Muara Nayan. Evidence of EIA study and stakeholder involvement can be demonstrated as in AMDAL document "<i>Analisis Dampak Lingkungan (AMDAL) Kegiatan Perkebunan dan Pabrik Minyak Sawit di Kampung Kenyanyan, Lembonah, Pentat and Muara Nayan Kecamatan Siluq Ngurai dan Jempang Kabupaten Kutai Barat Provinsi Kalimantan Timur. Izin lokasi usaha perkebunan kelapa sawit seluas 11.210 Ha berdasarkan SK Bupati Kutai Barat Nomor : 525.26/K.037/2010 tanggal 21 Januari 2010 dengan kapasitas Pabrik 60 ton TBS/jam. Izin Kelayakan Lingkungan Nomor : 660.5/009/AMDAL/BLH-KBR/VI/2010 tanggal 24 Juni 2010</i>".</p> <p>Aspects covered in AMDAL document are :</p> <p><u>Pre construction:</u></p> <ul style="list-style-type: none"> • Legal and permit process • Socialization and public consultation • Land compensation 	
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		<p><u>Construction:</u></p> <ul style="list-style-type: none"> • Employee recruitment • Material, equipment and employee mobilisation • Block and Afdeling mapping and setting • Facility construction • Land clearing and drainage • Nursery • Soil and water conservation • Oil palm planting • Uppeeking/plantation maintenance • Mill construction and supporting facility • Corporate social responsibility <u>/social perception</u> <p><u>Operation:</u></p> <ul style="list-style-type: none"> • Harvesting and transportation of FFB • Mill operation and waste management • Land application Post operation: • Replanting • HGU renewal <p>Social Impact Assessment</p> <p>Another Social Impact Assessment has been conducted by independent consultant from "Fakultas Kehutanan Institut Pertanian Bogor" on 31 May 2012. The SIA method was taken by participatory ways and involving the affected stakeholder at study location in 7 villages Kampong Muara Nayan, Pentat, Lempunah, Muara Tae, Tanjung Isuy</p>	
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		<p>(Jempang sub-district), Muara Ponaq abd Kenyanyan (Siluq Ngurai sub-district) with total respondent 33 peoples.</p> <p>Social Environmental impact assessment was conducted through regular environmental monitoring, e.g. river water quality, mill effluent quality, air emission, economical condition, social and culture of community and wildlife conservation.</p>	
3.4.2	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>There are no changes in Environmental management and monitoring compare to last year audit.</p> <p>Environmental management and monitoring of PT Ketapang Agro Lestari has been stated in ANDAL Document "<i>Matriks Rencana Pengelolaan Lingkungan dan Matriks Rencana Pemantauan Lingkungan</i>". This management and monitoring plan valid until there are changes or revision to ANDAL document.</p> <p>Environmental management and monitoring plan has been develop as per <i>Rencana Pengelolaan Lingkungan (RKL)</i> and <i>Rencana Pemantauan Lingkungan (RPL)</i> which reported per semester and <i>Rencana Pengelolaan Sosial PT Ketapang Agro Lestari</i> which monitored in yearly basis.</p> <p>Both environmental management plan and its monitoring plan has been developed with participation of affected stakeholder in 4 villages Kampong Lendian Liang Nayaq, Kampong penawang, Kampong Tendiq and Kampong Niaq. Evidence of participation and consultation can be shown in the SEIA document.</p> <p>Environmental management and monitoring plan according to RKL-RPL are among others:</p> <ul style="list-style-type: none"> - Control emission of vehicle, genset and boiler by regular preventive maintenance and emission monitoring/analysis by laboratory each semester. 	Complied

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		<ul style="list-style-type: none"> - Control surface and ground water quality by waste handling according to regulation and water quality monitoring/analysis by laboratory each semester. - Control the biodiversity lost by HCV and HCS management and monitoring, prohibit and prevent illegal hunting. - Control water biota disturbance by conserving the riparian area and water quality analysis by laboratory particularly water biota in each semester. - Control social impact by open the employment vacancy for local people, involve local people for company employee basic needs, using local contractor and monitoring the community livelihoods and their perception against company existence. <p>PT BorneoSurya Mining Jaya</p> <p>Environmental management and monitoring of PT BorneoSurya Mining Jaya has been stated in ANDAL Document "<i>Matriks Rencana Pengelolaan Lingkungan dan Matriks Rencana Pemantauan Lingkungan</i>". This management and monitoring plan valid until there are changes or revision to ANDAL document.</p> <p>Environmental management and monitoring plan has been develop as per <i>Rencana Pengelolaan Lingkungan (RKL)</i> and <i>Rencana Pemantauan Lingkungan (RPL)</i> which reported per semester and <i>Rencana Pengelolaan Sosial PT BorneoSurya Mining Jaya</i> which monitored in yearly basis.</p> <p>Both environmental management plan and its monitoring plan has been developed with participation of affected stakeholder in 4 villages Kampong Kenyanyan, Lembonah, Pentat and Muara Nayan. Evidence of participation and consultation can be shown in the SEIA document.</p>	
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		<p>Environmental management and monitoring plan according to RKL-RPL are among others:</p> <ul style="list-style-type: none"> - Control emission of vehicle, genset and boiler by regular preventive maintenance and emission monitoring/analysis by laboratory each semester. - Control surface and ground water quality by waste handling according to regulation and water quality monitoring/analysis by laboratory each semester. - Control the biodiversity lost by HCV and HCS management and monitoring, prohibit and prevent illegal hunting. - Control water biota disturbance by conserving the riparian area and water quality analysis by laboratory particularly water biota in each semester. - Monitor the impact of company existence to local communities by conducting monitoring of social perception of local communities. - Control social impact by open the employment vacancy for local people, involve local people for company employee basic needs, using local contractor and monitoring the community livelihoods and their perception against company existence 	
3.4.3	(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.	<p>Based on Government Regulation No. 27/2012 concerning Environmental Permits Article 53 (1) and (2) states that the person in charge of business must prepare a report and submit a report on the implementation of environmental management activities every 6 months. This reporting period is still in accordance with the latest regulations (Government Regulation No. 22 of 2021 concerning Implementation of Environmental Protection and Management, Article 49 (6.f.6)).</p> <p>Social Environment management and monitoring plan as per RKL – RPL document has been implemented by PT Ketapang Agro Lestari.</p>	Non-compliance

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		<p>Environment analysis in Semester 1 Y2023 was conducted by Pusat Penelitian Lingkungan Hidup dan Sumber Daya Alam Universitas Mulawarman, except for waste water quality conducted by PT Global Environment Laboratory.</p> <p>All environment analysis in Semester 2 Y2023 was conducted by PT Global Quality Analytical, except for waste water quality conducted by PT Global Environment Laboratory.</p> <p>Based on verification on Environmental management and monitoring report, confirmed that the management and monitoring plan has been well implemented accordingly. Data verified during audit :</p> <ul style="list-style-type: none"> • Air quality and noise monitoring from FFB processing performed by emission measurement against Boiler and generator each semester, ambient air quality measurement each semester, noisy measurement (indoor and outdoor) each semester, odour measurement each semester. • Air emission quality monitoring for vehicle, genset and boiler measured per semester • Waste water quality monitoring measured in monthly basis • Surface water quality test in Sungai Tuang measured per semester • Erosion and sedimentation monitoring performed by erosion measurement according to USLE method. Measurement result in 2023 shown erosion level average below 6 ton/ha/year categorized as very good criteria. Records was reviewed for measurement on 12 April 2023 and 10 October 2023 as documented in "<i>Laporan Pemantauan Erosi PT Ketapang Agro Lestari Tahun 2023</i>". • Flora fauna monitoring performed by wildlife monitoring and monitoring the conservation area per semester. Monitoring result in period 2023 shown several wildlife were found in PT Ketapang Agro Lestari plantation area such as Mammals - bajing kelapa (<i>Callosciurus notatus</i>), monyet ekor-panjang (<i>Macaca fascicularis</i>), 	
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		<p>Owa kelawat (<i>Hylobates muelleri</i>); Aves – bubut besar (<i>Centropus sinensis</i>), burung-madu asia (<i>Passer montanus</i>), Cekakak sungai (<i>Todirhamphus chloris</i>), elang brontok (<i>Nisaetus cirrhatus</i>) and etc; Reptiles – biawak-air asia (<i>Varanus salvator</i>) and kadal tanah (<i>Eutropis multifasciata</i>)</p> <ul style="list-style-type: none">• Community perception monitoring performed by community interview, employee data monitoring, interview with village head or public figure regarding their perception to company. Company has monitored the public perception through questioner each year. Questioner to public perception regarding the impact of company presence has been disseminated to surrounding community. Latest monitoring of public perception has been performed in 20 January 2024 for Focus Group Discussion (FGD) in Lendian Village and Penawang Village. Generally public perception was positive regarding the company presence and contribution to the surrounding community. <p>All management and monitoring plan has been implemented well by company according to RKL-RPL document. The implementation report has been reviewed and reported to government agency per semester.</p> <p>During document verification and interview with management, it can be demonstrated that all the environmental monitoring plan has been implemented as per document RKL-RPL. The evaluation of environmental monitoring plan effectivity has been carried out and presented in RKL-RPL report semester I and II Y2023.</p> <p>Evaluation consist of:</p> <ul style="list-style-type: none">• Trend evaluation of air ambient quality, air emission, odor, ground water quality, wate water quality, surface water quality, soil erosion shown that the result of monitoring are all parameter is met with the standard of regulation. Trend evaluation of water usage still under the budget/standard; biodiversity trend evaluation shown that there	
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		<p>were still found the presence of animal including protected animal; Social economic trend evaluation shown increasing each year. Overall the trend evaluation shown the consistency and increasing in environmental performance.</p> <ul style="list-style-type: none"> • Critical evaluation, the critical point in environmental monitoring is waste water quality and surface water usage. Based on the result of monitoring shown that waste water quality since January – December 2023 ; was met with regulation (BOD < 5,000 mg/l and pH 6 – 9). • Compliance evaluation to regulation. According to evaluation of impact against soil erosion, water quality, soil quality, air quality, biodiversity, surrounding social and economic, health and safety, indicated that PT Ketapang Agro Lestari POM has comply with all relevant regulation. • Public perception monitoring for 2023 has been carried out and there is no negative perception occurred. <p>Samples of environment certificate analysis</p> <p>Semester 1 Y2023</p> <ul style="list-style-type: none"> • Surface water (Sungai Tuang Hulu) analysis certificate No. 012.LHU/LAB.A/IV/2023 dated 28 April 2023 • Waste water analysis month June 2023 Certificate No. 825A/LHU/AL/GEL/VI/2023 dated 15 June 2023 • Plankton analysis Certificate No. 015/LHU/LAB.A/IV/2023 dated 28 April 2023 <p>Semester 2 Y2023</p> <ul style="list-style-type: none"> • Waste water analysis month December 2023 Certificate No. 1805A/LHU/AL/GEL/XII/2023 dated 13 December 2023 • Clean water analysis Certificate No. 18236848-16 dated 13 December 2023 	
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		<ul style="list-style-type: none"> Generator emission Certificate No. 18236848-9 dated 13 December 2023 <p>PT BorneoSurya Mining Jaya</p> <p>Social Environment management and monitoring plan as per RKL – RPL document has been implemented by PT BorneoSurya Mining Jaya. Environment analysis in Semester 1 Y2023 was conducted by Pusat Penelitian Lingkungan Hidup dan Sumber Daya Alam Universitas Mulawarman. Meanwhile for Semester 2 Y2023 was conducted by PT Global Quality Analitical.</p> <p>Based on verification on Environmental management and monitoring report, confirmed that the management and monitoring plan has been well implemented accordingly. Data verified during audit :</p> <ul style="list-style-type: none"> Air quality and noise monitoring from estate operational activities performed by emission measurement against generator each semester, ambient air quality measurement each semester, noisy measurement (indoor and outdoor) each semester, odor measurement each semester. Air emission quality monitoring for vehicle, genset and boiler measured per semester Surface water quality test in Sungai Ohong, Sungai Nayan and Sungai Kelawit measured per semester Flora fauna monitoring performed by wildlife monitoring and monitoring the conservation area per semester. Monitoring result in period 2023 shown several wildlife were found in PT Borneo Surya Minng Jaya plantation area such as Mammals - bajing kelapa (<i>Callosciurus notatus</i>), monyet ekor-panjang (<i>Macaca fascicularis</i>), Owa kelawat (<i>Hylobates muelleri</i>) and babi hutan (<i>Sus scrofa</i>); Aves – bubut besar (<i>Centropus sinensis</i>), Cekakak sungai (<i>Todirhamphus chloris</i>), elang hitam (<i>Ictinaetus malayensis</i>), elang-ular bido 	
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		<p>(<i>Siplornis cheela</i>), burung-madu kelapa (<i>Anthreptes malacensis</i>), burung-madu sepah-raja (<i>Aethopyga siparaja</i>) and etc; Reptiles – bunglon (<i>Bronchocela jubata</i>) and kadal tanah (<i>Eutropis multifasciata</i>)</p> <ul style="list-style-type: none"> Community perception monitoring performed by community interview, employee data monitoring, interview with village head or public figure regarding their perception to company. Company has monitored the public perception through questioner each year. Questioner to public perception regarding the impact of company presence has been disseminated to surrounding community. In 28 October 2023 at Desa Muara Ponaq and in 30 November 2023 at Desa Lembonah, there were stakeholder meeting for informed the results of FGD. Generally public perception was positive regarding the company presence and contribution to the surrounding community. <p>All management and monitoring plan has been implemented well by company according to RKL-RPL document. The implementation report has been reviewed and reported to government agency per semester (six monthly).</p> <p>During document verification and interview with management, it can be demonstrated that all the environmental monitoring plan has been implemented as per document RKL-RPL. The evaluation of environmental monitoring plan effectivity has been carried out and presented in RKL-RPL report semester I and II Y2022.</p> <p>Evaluation consist of:</p> <ul style="list-style-type: none"> Trend evaluation of air ambient quality, air emission, odor, ground water quality, surface water quality, soil erosion shown that the result of monitoring are all parameter is met with the standard of regulation. Trend evaluation of water usage still under the budget/standard; biodiversity trend evaluation shown that there were still found the presence of animal including protected animal; Social economic trend 	
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		<p>evaluation shown increasing each year. Overall the trend evaluation shown the consistency and increasing in environmental performance.</p> <ul style="list-style-type: none"> • Compliance evaluation to regulation. According to evaluation of impact against soil erosion, water quality, soil quality, air quality, biodiversity, surrounding social and economic, health and safety, indicated that PT BorneoSurya Mining Jaya has comply with all relevant regulation. • Public perception monitoring for 2023 has been carried out and there is no negative perception occurred. <p>Samples of environment certificate analysis</p> <p>Semester 1 Y2023</p> <ul style="list-style-type: none"> • Air ambient analysis Certificate No. 05/LHU/LAB.U/V/2023 dated 9 May 2023 • Surface water (Sungai Ohong) analysis Certificate No. 017/LHU/LAB.A/IV/2023 dated 28 April 2023 <p>Semester 2 Y2023</p> <ul style="list-style-type: none"> • Noise analysis Certificate No. 18233839- dated 18 July 2023 • Generator emission analysis Certificate No. 18236846 dated 13 December 2023 <p>Based on all records reviewed in PT Ketapang Agro Lestari and PT BorneoSurya Mining Jaya, both of the company has conducted their environment monitoring in 2023. Nevertheless, based on document review, it was found the companies conduct their social perception monitoring annually. This is not in accordance to their RKL RPL Matrix where the frequency of social perception monitoring is per 6 months. In addition of that, in RKL RPL document there were no evidences of participation the affected parties/stakeholder.</p>	
Criteria 3.5: A system for managing human resources is in place.			

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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>There are no changes in company procedures compare to last year audit.</p> <p>The company has a procedure for employee recruitment, recorded in the Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT KAL has set requirements for employee recruitment in the Company Regulations (PP) for the 2019-2021 period, in Chapter III concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 9: related to basis of acceptance, placement and transfer of employees - Article 10: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 11: related to probationary period period for 3 months - Article 15: related to promotion - Article 49; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 50; Termination of Employment - Article 55; Retirement: employees who are 57 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. <p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>PT BSMJ</p>	Complied
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		PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures are the same as PT KAL. The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.	
3.5.2	Employment procedures are implemented and records are maintained.	<p>There are no changes in company procedures compare to last year audit.</p> <p>The company has a procedure for employee recruitment, recorded in the Rekrutment Karyawan Harian Tetap Procedure Doc. No. AD.PNK.HRD.R&S.0002.001.</p> <p>Separately, PT KAL has set requirements for employee recruitment in the Company Regulations (PP) for the 2019-2021 period, in Chapter III concerning Employment Relations, which explains:</p> <ul style="list-style-type: none"> - Article 9: related to basis of acceptance, placement and transfer of employees - Article 10: related to general requirements for recruitment, including the minimum age requirement of 18 years and medical examination - Article 11: related to probationary period period for 3 months - Article 15: related to promotion - Article 49; concerning Termination of Employment (PHK: Pemutusan Hubungan Kerja) which refers to Law no. 13 of 2003. - Article 50; Termination of Employment - Article 55; Retirement: employees who are 57 (fifty-seven) years old can be honorably dismissed with pension rights in accordance with applicable regulations and or applicable company policies. 	Complied

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		<p>The Company Regulation of PT KAL 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 568/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The implementation has been verified based on documentation of promotion of worker ID 20200xx-20000xx, appointed as Manuring Supervisor with Decree No. /0144/I-2024/SK/HRD-PAYROLL dated 1 January 2024</p> <p>PT BorneoSurya Mining Jaya</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedures are the same as PT KAL.</p> <p>The Company Regulation of PT BSMJ 2021 – 2024 has been endorsed by Manpower Agency based on Decree No. 569/657/DTKT-BHI/V/2022 dated 30 May 2022, meaning that the Company Regulation has complied with applicable regulation.</p> <p>The implementation has been verified based on documentation of promotion of worker ID 201xx-8170xxx, appointed as Mechanic with Decree No. /0045/I-2024/SK/HRD-PAYROLL dated 1 January 2024</p>	
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the operational activities risks assessed and its mitigation. The documents are still the same as the previous year's audit results.</p> <p>PT Ketapang Agro Lestari has established a health and safety policy under ""SK Direksi Nomor: 001/SUSTAINABILITY_FR/P/IX/2011 Tentang Kebijakan Lingkungan, keselamatan dan Kesehatan Kerja (K3) First Resources Ltd dan Anak Perusahaannya" tanggal 20 September 2011.</p>	Complied

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		<p>According to company policy, the company commit to implement and maintain occupational health and safety management system in compliance with national and international applicable regulation.</p> <p>HIRADC for PT Ketapang Agro Lestari both Mill and Estate have been update in yearly basis covering all activities and location for mill scope: office, mill road area, security pos, parking area, all station mill, laboratory, POME installation/IPAL; and Estate scope: Office, Housing, Material storage (fertilizer, fuel, agrochemical, spare part, building material, etc), upkeep (manual upkeep and chemical upkeep), harvesting, FFB transportation, hazardous and domestic waste handling, road maintenance, vehicle maintenance (traksi), etc.</p> <p>The risk analysis and assessment has been performed according to company procedure.</p> <p>Mitigation plan to reduce and minimize the risk impact has been develop by company covering:</p> <ul style="list-style-type: none"> • Elimination of risk • Substitution of material and process • Engineering control • Administrative control • Personal protective equipment. <p>Engineering control was implemented to prevent hearing loss, e.g. install noise reduction agent and administrative by erected signboard of noise area, as described in Risk.</p> <p>Administrative control was performed by employee mutation/rotation, sanction for safety rules violation. Safety inspection was performed regularly to ensure the compliance of safety regulation.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 24 January 2023; PPE provision for warehouse</p>	
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3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p>	<p>PT Ketapang Agro Lestari and PT BSMJ has demonstrated the record of realization the OHS program 2023 including 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.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated 5 January 2024; PPE provision for warehouse workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker), harvester (safety helmet, safety goggles, hand gloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker) and fertilizer workers (safety helmet, safety goggles, hand gloves, apron, safety boots, masker). During interview with workers confirmed that company has provide the PPE according to the job type for all workers free of charge.</p>	Complied

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		<p>Company has provide sanitation facilities for spraying operator, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Based on field visit to house of agrochemical mixing and PPE wash/laundry and storage can be demonstrated that sanitation facilities are well function and sufficient for spraying workers.</p>	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	(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>The company has provide a training programme for workers according to the identification of training needs. Training programme provide as per "First Resources Learning & Development Period 2023".</p> <p>Through its employee data (master of Employees) and training data personal records, HR Department will recommend the Estate and Mill to participate in a training program annually and will also evaluate the effectiveness of the training that has been followed.</p> <p>The training program is divided into several aspects: regular technical training for mandore/foreman, managerial and leadership training for staff, technical refreshment, operator certification training, Administration, Environments & OHS training.</p> <p>PT KAL has a Scheme smallholder which is was fully managed by company. However PT KAL also provide the training for scheme smallholder for best management practise of oil palm plantation including introduction of RSPO certification.</p>	Complied
3.7.2	Records of training are maintained, where appropriate on an individual basis.	<p>Records of training were reviewed and sighted such as :</p> <ul style="list-style-type: none"> Emergency response team covered for PT KAL and PT BSMJ has conducted the regular training and drill to response the emergency situation. The last one was on 23 May 2023, attended by 28 workers who part of the Emergency Response Team (KAL) and 24 May 2023, attended by 14 workers who part of the Emergency Response Team 	Complied

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		<p>(BSMJ). Evidence of emergency drill can be demonstrated during audit including Scenario and minutes of emergency drill.</p> <ul style="list-style-type: none"> • Training of first aid training, HIRARDC hazardous waste, Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints, child workers, sexual harrassment, reproductive rights) on 15-16 February 2024 at PT Ketapang Agro Lestari. • Training of PPEs, HIRARDC, spraying and manuring working instructions, harvesting and HCV area on 13 February 2024 at PT Borneo Surya Mining Jaya. • Training of first aid training, HIRARDC hazardous waste, Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints, child workers, sexual harrassment, reproductive rights) on 12 February 2024 at PT Borneo Surya Mining Jaya. • Scheme smallholder training and socialization for Best management practise of oil palm plantation including introduction of RSPO certification on 8 January 2024 at PT KAL and 30 January 2024 	
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.	<p>The unit of certification has conducted the training for personnel carrying out the task to the effective implementation of the SCCS, the evidence has shown during audit, for example:</p> <ul style="list-style-type: none"> - Eska Arganita, External Training od SCCS on 24 – 25 Nov 2022 by Checkmark. - Fadjar Widyadarma, external training RSPO SCCS on 24 – 25 Nov 2022 by Checkmark. <p>Refreshment internal training for RSPO SCCS of Ketapang Agro Lestari Mill and Estate has been conducted on 11 December 2023 by trainer Eska Arganita. Training attend by 20 participants including: Mill and KCP</p>	Complied

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		<p>manager, security, weighbridge clerk, production clerk and operator, PIC port Sendawar.</p> <p>According to SOP No. FR.CSM.MRPR Rev.01 dated 22 April 2021 point 5.10 Pelatihan stated that Training conducted minimum once a year, training plan develop by corporate sustainability. Training plan has been develop for 2024.</p>	
Criteria 3.8: Supply chain requirements for mills. Procedure note: all requirements are classified as Critical Indicators . However it will not contribute to suspension if there is more than 5 non-compliance within a principle)			
3.8.1	Identity Preserved Module A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme. Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.	<p>There is no change in the supply chain module implemented by Ketapang Agro Lestari in this audit ASA2. The unit of certification uses RSPO Supply Chain Certification Standard module Mass Balance.</p> <p>Not Applicable</p>	Not Applicable
3.8.2	Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	<p>PT Ketapang Agro Lestari – Ketapang Agro Lestari POM has defined RSPO Supply Chain model Mass Balance Module, therefore they can process FFB from certified and non-certified sources. The site aware that they can only claim their product (CPO and PK) as Mass Balance. PT Ketapang Agro Lestari – Ketapang Agro Lestari Palm Oil Mill only claim the certified volume of oil palm products produced from processing of the certified FFB.</p>	Complied
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	The estimated annual tonnage for certified FFB processed, CPO and PK production are available in the Estate and Mill annual production budget	Complied

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	<p>(CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>for 12 months since last assessment. The FFB tonnage received from company-owned estates (Ketapang Agro Lestari Estate and Borneo Surya Mining Jaya Estate), and third party supplier (PT Marsam Citra Adi Perkasa, PT Wong Akeh Utama, PT Bangun Batara Raya, PT Wejas Imanuel, CV Samurai 789, CV Anugrah Jahsa Investama, CV Ary).</p> <p>The estimated for CPO and PK production from Ketapang Agro Lestari POM is recorded under the public summary report, certificate and RSPO IT Platform. The actual CPO and PK production were verified during each subsequent annual surveillance assessment visit to ensure that certified mill only deliver the allowed tonnage for the year.</p> <p>BSI Group as certification body has submitted estimated of FFB received, CPO and PK produced to RSPO Public Summary Report and the RSPO PalmTrace system.</p> <p>Below are the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2023/2024:</p> <p><u>Forecast volume in Palm Trace (licence period 20/04/2023 – 19/04/2024):</u></p> <p>FFB : 153,581 MT CPO : 39,931 MT (OER: 26.00%) PK : 6,343 (KER: 4.13%)</p> <p><u>Actual certified FFB process and production volume (Apr 2023 – Feb 2024)</u></p> <p>FFB: 121,142.74 MT CPO: 30,537.80 MT PK: 4,484.02 MT</p> <p><u>Actual sold volume as RSPO certified (April 2022 –Feb 2024)</u></p> <p>CPO: 0 MT PK: 4,098.50 MT</p>	
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		All CPO was sold as non certified product, since there is no demand from buyer.	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM has been registered in the RSPO IT Platform RSPO_PO1000008567 for Ketapang Agro Lestari POM, RSPO Membership for PT Ketapang Agro Lestari number 1-0047-08-000-00 since 10 March 2008.</p> <p>Ketapang Agro Lestari Palm Oil Mill has meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>PT Ketapang Agro Lestari - KAL POM demonstrates Standard Operating Procedures which complete and up to date covering the implementation of all the elements in RSPO Supply Chain requirements. During this audit ASA2 there is no change in the RSPO SCCS procedure.</p> <p>PT Ketapang Agro Lestari – KAL POM can demonstrated procedures <i>Mekanisme Rantai Pasok RSPO</i> FR.CSM.MRPR Rev.01 dated 22 April 2021. The procedures cover traceability of palm products (CPO and PK) since receiving of fresh fruit bunches from Ketapang Agro Lestari Estate and external supplier (direct and indirect sources), processing of up to shipping of CPO and PK as well as Daily production report KAL POM.</p> <p>The procedure also regulates the internal audit by Corporate Sustainability. Traceability records are to be kept for 10 years. The SOP Traceability covers responsibility for implementation of RSPO Supply Chain Mills Module Mass Balance.</p> <p>"Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01" dated 22 April 2021; Section 6 Roles and Responsibility explains <u>Corporate Sustainability</u>: responsible for developing supply chain certification standard in First Resources Group, ensure this procedure in line with traceability norm and acceptable sustainability norm, to review this procedure implementation, verifies the compliance and PIC's commitment</p>	Complied

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		<p>periodically during RSPO Internal Audit, conduct SCC supplier validation verification, prepare UML list. <u>Marketing Region</u>: Ensure RSPO certificate for sales and purchase of RSPO product, ensure receiving and shipping of RSPO product's administration is complete, to report to CB in case of RSPO product projected overproduction, prepare MB calculation, prevent double accounting, update real stock and credit RSPO. <u>Corporate Mill</u>: Monitor the implementation of supply chain certification, to report to Marketing Region and Corporate Sustainability if projected overproduction. <u>Mill Weighbridge Officer</u>: To prepare marking to identify FFB status for RSPO certification/other certification/non-sustainable, ensure RSPO delivery as per Delivery Order/Purchase Contract from Marketing Region.</p> <p>PT. Ketapang Agro Lestari have established Work Instruction General Corporate Communication No.WI-M-OP-001 Rev.02 dated 17 February 2023. The work instruction describe requirement of RSPO Market Communication and Claims.</p> <p>PT KAL also has established Work instruction for receiving and delivery of certified product through weighbridge as described in "Penerimaan dan Pengiriman Sustainable Palm Oil (bersertifikat) via Timbangan" WI-D-OP-004 dated 8 November 2018.</p> <p>PT KAL - KAL POM is able to demonstrate complete and up-to-date records and report demonstrating compliance with the supply chain's general requirement and modular requirement, including training records (see indicator 3.7.3).</p> <p>Audit team sighted management letter "Penunjukan penanggungjawab Penerapan Sistem Sertifikasi Rantai Pasok (SCCS)" dated 20 February 2024. The letter appointed mill manager (Aang Sukendar) as person in charge for operational and implementation of sustainability standard, including audit process.</p>	
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		During audit ASA2, PIC is able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill.	
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 style="padding-left: 20px;">a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p style="padding-left: 20px;">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>As per Procedure of <i>Mekanisme Rantai Pasok RSPO</i> FR.CSM.MRPR Rev.01 dated 22 April 2021 chapter 5.7 Internal Audit stated that internal audit conducted minimum once a year. Internal audit conducted by trained internal auditor related to Supply chain certification system. Internal audit conducted refer to RSPO SCC system, updated RSPO SCC standard, RSPO rules on market communication and claim.</p> <p>The site has conducted annual RSPO internal audit on 18 - 21 December 2023 using RSPO P&C Indonesia NI 2020 that contain RSPO Supply Chain Certification Standard by Internal Auditor: Okta R. Sakti (has been RSPO trained by Checkmark on 27 Nov – 2 Dec 2023), M. Setriadi K. Putra, Nur Rachman. Status of corrective actions have been discussed in management review meeting. The latest RSPO Management Review conducted by PT Ketapang Agro Lestari on 2 February 2024. Based on minutes of management review, the meeting has discussed:</p> <ul style="list-style-type: none"> - Results of internal audits; follow up internal audit RSPO and SCCS on December 2023 will be verified in Q1 2024, corrective action plan are in progress and some of action taken need decision from top management. - Customer feedback; no negative complaint from customer; complaint handling refer to existing communication SOP; crash program conducted to accelerate the operational improvement program mill and estate. - Process performance and product conformity; operational process always implement refer to SOP, quality standard management are in place to keep consistent quality product. - Status of preventive and corrective actions; EPCS system (Barcode) implemented to ease the FFB production record and traceability in the field. PIM (Plantation information Management) system 	Complied

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		<p>implemented to optimize the preventive and corrective action implementation in PT KAL. Fix Harvesting kavelt/block implemented to maintain the block quality.</p> <ul style="list-style-type: none"> - Follow-up actions from management reviews; RSPO-ISPO requirement socialization and refreshment to be conducted regularly to enhance the understanding of sustainable palm oil management. Waste and residue certification system to be socialized to all related party to enhance the production process. - Changes that could affect the management system; The operation of PT KAL's KCP unit requires adjustments to the production process starting system so that mill kernel production can be met; The crash program was carried out to accelerate mill and estate operational improvement. - Improvement Recommendations; mainroad maintenance and improvement to support the FFB transportation; staff training in accordance with training programme; improvement of housing facility to support the workers facility. - Record of internal audit and management review are well maintained and kept in the office by sustainability officer. 	
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>Ketapang Agro Lestari POM received FFB from certified and non-certified source. Certified source consists of company own estate (Ketapang Agro Lestari Estate). Non-certified FFB sourced from third party supplier 2023 consist of company plantation and individual farmers and/or FFB collectors, e.g.: PT Marsam Citra Adi Perkasa, PT Wong Akeh Utama, PT Bangun Batara Raya, PT Wejas Imanuel, CV Samurai 789, CV Anugrah Jahsa Investama, CV Ary.</p> <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and Kartu Timbangan (Weighbridge Card) described identity and location of FFB source and other item required e.g.</p>	Complied

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		<p>Certified FFB received:</p> <ul style="list-style-type: none"> - Surat Pengantar TBS dated 23/01/2024, SPB Number 01238, FFB from Afdeling II Sei Tuang PT KAL, Block D45, FFB amount: 200 bunches, weight estimate: 2,600 kg, Driver: Mustaqim, Vehicle number: KT8687YY. - Weighbridge ticket No. KA1-20240102209, dated 23/01/2024, SPB number 01238, Customer Sei Tuang, contract number C10/21/AFD-02/2024, product: FFB certified RSPO, certificate number: RSPO 757446, Nett weight 3,030 kg, Vehicle number: KT8687YY, Driver: Mustaqim, Transporter: Sei Tuang. - Surat Pengantar TBS dated 28/12/2023, SPB Number 12194, FFB from Afdeling V Sei Tuang PT KAL, Block A76, FFB amount: 614 bunches, weight: 5,000 kg, Driver: Suriadi, Vehicle number: KT8829YY. - Weighbridge ticket No. KA1-20231204465, dated 28/12/2023, SPB number 12194, Customer Sei Tuang, contract number C10/21/AFD-05/2023, product: FFB certified RSPO, certificate number: RSPO 757446, Nett weight 5,610 kg, Vehicle number: KT8829YY, Driver: Suriadi, Transporter: Sei Tuang. - Surat Pengantar TBS dated 26/01/2024, SPB Number 01134, FFB from Afdeling III Sei Kelawit PT BSMJ, Block R35, FFB amount: 700 bunches, weight estimate: 6,380 kg, Driver: Samidi, Vehicle number: KT8515ZF. - Weighbridge ticket No. KA1-20240102648, dated 27/01/2024, SPB number 01134, Customer Sei Kelawit, contract number C09/21/AFD-03/2024, product: FFB certified RSPO, certificate number: RSPO 757446, Nett weight 6,180 kg, Vehicle number: KT8515ZF, Driver: Samidi, Transporter: Sei Tuang. - Surat Pengantar TBS dated 30/12/2023, SPB Number 12160, FFB from Afdeling III Sei Kelawit PT BSMJ, Block O33, FFB amount: 680 bunches, weight estimate: 6,180 kg, Driver: Disun, Vehicle number: 	
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		<p>KT8504YY.</p> <ul style="list-style-type: none"> - Weighbridge ticket No. KA1-20231204764, dated 31/12/2023, SPB number 12160, Customer Sei Kelawit, contract number C09/21/AFD-03/2023, product: FFB certified RSPO, certificate number: RSPO 757446, Nett weight 6,300 kg, Vehicle number: KT8504YY, Driver: Disun, Transporter: Sei Tuang. <p>Non Certified FFB received:</p> <ul style="list-style-type: none"> - Surat Pengantar TBS dated 12/10/2023, FFB from PT MCA, Kebun Sei Ratah, Afd II Block B93, FFB amount: 610 bunches, weight estimate: 6,100 kg, Driver: Syahrul, Vehicle number: KT8378YZ. - Weighbridge ticket No. KA1-20231001979, dated 12/10/2023, SPB number 10638, Customer Sei Ratah, contract number MCA4/TBS/2023, Nett weight 5,890 kg, Vehicle number: KT8378YZ, Driver: Syahrul, Transporter: Sei Ratah. - Surat Pengantar TBS dated 05/03/2024, FFB from PT WAU, Driver: Sil, Vehicle number: KT8243PC. - Weighbridge ticket No. KA1-20240300397, dated 05/03/2024, SPB number 03009, Customer PT WAU, contract number 028/KAL/PK/04.006/I/2024, Nett weight 3,340 kg, Vehicle number: KT8243PC, Driver: Sil, Transporter: PT WAU. - Surat Pengantar TBS dated 07/07/2023, FFB from PT BBR, Driver: Toyo, Vehicle number: DC8636XH, FFB amount: 652 bunches, from Afd III Block D12/13. - Weighbridge ticket No. KA1-20230701585, dated 10/07/2023, SPB number 07015, Customer PT BBR, contract number KAL/055/SP/JBTBS/VI/2023, Nett weight 5,790 kg, Vehicle number: DC8636XH, Driver: Toyo, Transporter: PT BBR. - Surat Pengantar TBS dated 04/03/2024, FFB from PT WI, Driver: 	
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		<p>Petruk, Vehicle number: DM8362BE, FFB amount: 350 bunches.</p> <p>- Weighbridge ticket No. KA1-20240300389, dated 05/03/2024, SPB number 03011, Customer PT WI, contract number KAL/023/SO/JBTBS/III/2023, Nett weight 6,280 kg, Vehicle number: DM8362BE, Driver: Petruk, Transporter: PT WI.</p> <p>There is no overproduction of certified product from PT Ketapang Agro Lestari – Ketapang Agro Lestari POM.</p> <p>Mechanism for handling non-conforming FFB and/or documents are described in "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021 section 5.8 Penanganan Ketidaksesuaian atau Komplain" mentioned that nonconformity may occurs between SPO status, Delivery Order document and certification declaration on SPO delivery note. Weighbridge clerk inform Marketing Department, then Marketing Department perform action to revise the document or reject the product. Furthermore in "Corporate Sustainability Management Procedures – Ketelurusan dan Keseimbangan Masa di Kebun dan Pabrik Kelapa Sawit" No.FR.CSM.MTM dated 13 July 2018, Section "3.16 Penanganan Produk yang Tidak Sesuai" stated non-conforming product shall not release to market and to be corrected in order to meet customer requirements or to be used for other purpose or be eliminated.</p>	
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> <p>a) The name and address of the buyer;</p>	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM demonstrated "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021, chapter 5.1.2 point 6. indicates the Marketing Region issued Delivery Order (DO) that contain information: Name and address of production unit; name and address of buyer; DO number, transporter; type of product CPO/PK certified or non-certified; volume of product sold, CPO/PK certified or non-certified in MT; date of shipping; contact person and contact number; and Supply chain model (Mass Balance).</p>	Complied

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	<p>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>	<p>At Ketapang Agro Lestari POM, weighbridge operator printed out Nota Pengeluaran CPO/PK and weighbridge ticket, based on DO from marketing indicates: date in -out, Seller, buyer, transporter, shipping number, quantity product certified/non certified, quality product (FFA, moisture, dirt), seal number, contract number, DO number, batch number, vehicle number, driver name.</p> <p>Since last assessment until surveillance audit 2, there is no certified product claimed/sold for CPO by Ketapang Agro Palm Oil Mill because there is no demand from buyer for certified product. CPO sold to external buyer. However PK certified was deliver/proceed in Ketapang Agro Lestari Kernel Crushing plant.</p> <p>Below are sample of sales/delivery order document of PK certified:</p> <ul style="list-style-type: none"> - Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024; Loading port: PT Ketapang Agro Lestari Palm Oil Mill, unloading port: KCP PT Ketapang Agro Lestari; address: Jl. MT Haryono (FR Building), Komp. The Royall Wika RT.16 No. 168A Kec. Balikpapan Utara, Kel. Gunung Samarinda, Balikpapan 76125; Comodity: PK RSPO Mass Balance; Quantity: 500 MT; Supply Chain model: Mass Balance; Certificate number: RSPO 757446. - Nota Pengeluaran PK No. 25/01/2024/KAL-PKS/PK dated 25 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL-KCP/PK-RSPO/I/2024, shipping dated 25 Jan 2024, loading port: PT Ketapang Agro Lestari Mill, volume PK: 22,000 kg, Certificate number: RSPO 782707, supply chain model: Mass Balance. - Nota Pengeluaran PK No. 24/01/2024/KAL-PKS/PK dated 24 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL- 	
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		<ul style="list-style-type: none"> - The name and address of the buyer; e.g. KCP PT Kapatang Agro Lestari, - The name and address of the seller; PT Ketapang Agro Lestari POM, - The loading or shipment / delivery date; e.g. 8 & 9 December 2023. - The date on which the documents were issued; e.g. 8 & 9 December 2023. - RSPO certificate number; RSPO 757446. - A description of the product, including the applicable supply chain model: PK Certified RSPO Mass Balance. - The quantity of the products delivered; e.g. 25,000 kg & 5,000 kg. - Any related transport documentation; Nota Pengeluaran PK No. 08/12/2023/KAL-PKS/PK dated 8 December 2023 and 09/12/2023/KAL-PKS/PK dated 9 December 2023. - A unique identification number; e.g. 004/KAL-KCP/PK-RSPO/XII/2023. <p>Information are complete and presented in couple document, e.g. Sales Contract, Delivery Order and Nota Pengeluaran CPO/PK. Report of CPO and PK deliveries are documented in Daily Production Report and Monthly Production report.</p> <p>Non conformity:</p> <p>Based on document verification it was found the incorrect and misleading information contain in the document of CSPK sales/delivery from PT Ketapang Agro Lestari POM to KCP Ketapang Agro Lestari.</p> <p>During audit it was noted the CSPK delivery in the form of Instruksi Pengolahan/DO from Ketapang Agro Lestari POM to KCP Ketapang Agro Lestari as below:</p>	
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		<p>Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024; Loading port: PT Ketapang Agro Lestari Palm Oil Mill, unloading port: KCP PT Ketapang Agro Lestari; address: Jl. MT Haryono (FR Building), Komp. The Royall Wika RT.16 No. 168A Kec. Balikpapan Utara, Kel. Gunung Samarinda, Balikpapan 76125; Comodity: PK RSPO Mass Balance; Quantity: 500 MT; Supply Chain model: Mass Balance; Certificate number: RSPO 757446.</p> <p>However in the shipping/delivery document of CSPK delivery "Nota Pengeluaran PK" it was stated that CSPK are from PT Borneo Bhakti Sejahtera Mill. In Addition the RSPO certificate number stated in the delivery form is not for Ketapang Agro Lestari POM but for KCP Ketapang Agro Lestari. Below are the delivery form sampled according to Instruksi Pengolahan/DO No. 005/KAL-KCP dated 22 January 2024:</p> <ul style="list-style-type: none"> ✓ Nota Pengeluaran PK No. 25/01/2024/KAL-PKS/PK dated 25 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL-KCP/PK-RSPO/I/2024, shipping dated 25 Jan 2024, loading port: PT Ketapang Agro Lestari Mill, volume PK: 22,000 kg, Certificate number: RSPO 782707, supply chain model: Mass Balance. ✓ Nota Pengeluaran PK No. 24/01/2024/KAL-PKS/PK dated 24 January 2024; Seller: PKS PT Borneo Bhakti Sejahtera, Address: Kec. Siluq Ngurai, Kab. Kutai Barat, Prov. Kalimantan Timur, Customer: KCP-PT Ketapang Agro Lestari, DO Number: 005/KAL-KCP/PK-RSPO/I/2024, shipping dated 24 Jan 2024, loading port: PT Ketapang Agro Lestari Mill, volume PK: 20,000 kg, Certificate number: RSPO 782707, supply chain model: Mass Balance. 	
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3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>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>Ketapang Agro Lestari mill does not outsource its milling activities. The transport for RSPO certified sustainable CPO delivery were carried out by numbers of transporter. Letter of Agreement is available between the company and CPO Transporter for period Y 2023/2024 e.g.:</p> <p>CPO Transporter</p> <ul style="list-style-type: none"> • PT Jaya Harapan Nusa Sejahtera. Contract based on "Surat Perjanjian Pengangkutan CPO & CPKO" No.061/KAL/PK/04.006/I/2024 dated 01/01/2024. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. • CV. Lobuan Jaya Lestari. Contract based on "Surat Perjanjian Pengangkutan CPO & CPKO " No. 136/KAL/PK/04.006/I/2024 dated 02/01/2024. Address: Damanhuri 2 perum DTI-Borneo SKM Blok EF No. 14 Kel. Mugirejo, Kec. Sungai Pinang, Kota Samarinda, Provinsi Kalimantan Timur. <p>PK was not delivery outside the mill, PK from Ketapang Agro Lestari Mill proceed in Kernel Crushing Plant of Ketapang Agro Lestari which located inside the Mill.</p> <p>Contract agreement are signed and enforceable by both parties. Contract agreement has cover the statement to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary. Stiuplated in article 16 point 1.b "<i>Pihak kedua harus memberikan akses kepada pihak pertama dan/atau pihak ketiga yang ditunjuk oleh pihak pertama untuk melakukan verifikasi operasional, system dan informasi lainnya terkait dengan penerapansistem sustainability, dengan p[emberitahuan sebelumnya - transporter/independent third parties provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance</i>".</p>	Complied
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		Company has a work instruction of CSPO/CSPK delivery or transporting "Penerimaan dan Pengiriman Sustainable Palm Oil (Bersertifikat) via timbangan WI-D-OP-004" dated 8 November 2018 to control the CSPO/CSPK transporting by transporter.	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.	<p>PT. Ketapang Agro Lestari – Ketapang Agro Lestari POM has recorded the name and contact details for all third-party transporter,</p> <p>CPO Transporter</p> <ul style="list-style-type: none"> - PT Jaya Harapan Nusa Sejahtera. Contact Person: Johan Arifin. Address: Jl. Siak II No. 98 RT.003 RW 003 Kelurahan Labuh Baru Barat, Kecamatan Payung Sekaki, Kota Pekanbaru, Provinsi Riau. - CV. Lobuan Jaya Lestari. Contact Person: Koster Hasibuan. Address: Damanhuri 2 perum DTI-Borneo SKM Blok EF No. 14 Kel. Mugirejo, Kec. Sungai Pinang, Kota Samarinda, provinsi Kalimantan Timur. 	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	The unit of certification aware to inform the audit team in case there is changes in the list of CPO and PK transporter through the RSPO P&C Pre-Audit Information checklist.	Complied
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p>	<p>The organization has maintained accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> - FFB delivery note - Weighbridge ticket for FFB receiving - Nota pengeluaran CPO/PK for CPO and PK delivery - Delivery Order - Sales contract - Shipping Instruction 	Complied

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	<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>	<ul style="list-style-type: none"> - Mass balance report - Internal audit RSPO SCCS - Training record - SCCS Procedures <p>The procedure of supply chain "Mekanisme Rantai Pasok RSPO" chapter 5.9.1 requires that all records and reports related to traceability and book keeping are retained for a period of minimum 2 years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in "Mass Balance Report Ketapang Agro Lestari POM" period 2023/2024: January – March, April – June, July – September, October – December, January – ytd March.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p> <p>According to Mass balance Report, since first certification there is no CPO sold as RSPO certified product, PK certified deliver and process in KCP Ketapang Agro Lestari which is integrated with Kapatang Agro Lestari POM.</p>	
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>The organization is able to provided estimate volume of CPO and PK in a year period as in Budget FY2023/2024 Production FFB, CPO and PK. The organization also keep an up to date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in Rekapitulasi Produksi TBS, CPO dan PK PT Ketapang Agro Lestari.</p> <p>OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production). According to recap of daily production report Ketapang Agro Lestari Mill and Mass Balance record, actual OER average Jan – Dec 2023 was 25.01% and KER 3.67%.</p>	Complied

		<p>The site has set OER for budget 2024 (Jan - Dec) as 25.00% and KER as 3.67%. Budget FFB process 2024: certified 166,245.89 MT (including KAL and BSMJ), non certified: 38,018.99 MT (plasma/scheme smallholder). Budget CPO production 2024: certified 42,292.96 MT, non certified 9,672.03 MT. Budget PK production 2023: certified 6,649.84 MT, non certified 1,520.76 MT</p> <p>Budget FFB process 2023: certified 149,547.67 MT (including KAL and BSMJ), non certified: 36,994.01 MT (plasma/scheme smallholder).</p> <p>Budget CPO production 2023: certified 38,882.39 MT, non certified 9,618.44 MT.</p> <p>Budget PK production 2023: certified 6,176.32 MT, non certified 1,527.85 MT.</p> <p>Previous Budget vs realization of certified product on 2023 (Jan – Dec) as below:</p> <table><tr><th>Description</th><th>Budget</th><th>Realization</th></tr><tr><td>FFB Certified</td><td>149,547.67</td><td>131,111.22</td></tr><tr><td>CPO Certified</td><td>38,882.39</td><td>32,792.63</td></tr><tr><td>PK Certified</td><td>6,176.32</td><td>3,850.00</td></tr><tr><td>OER</td><td>26.00</td><td>25.01</td></tr><tr><td>KER</td><td>4.13</td><td>3.67</td></tr></table>	Description	Budget	Realization	FFB Certified	149,547.67	131,111.22	CPO Certified	38,882.39	32,792.63	PK Certified	6,176.32	3,850.00	OER	26.00	25.01	KER	4.13	3.67	
Description	Budget	Realization																			
FFB Certified	149,547.67	131,111.22																			
CPO Certified	38,882.39	32,792.63																			
PK Certified	6,176.32	3,850.00																			
OER	26.00	25.01																			
KER	4.13	3.67																			
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Ketapang Agro Lestari is able to demonstrate the work instruction for analysis of oil content.</p> <p>Sample seen on document of "Laporan Harian Produksi". Based on Laporan Harian Produksi dated 29 February 2024, the sounding result and production report shows that actual conversion ratios from FFB into CPO are: OER average today is 26.53%, OER average todate is 27.36% And actual conversion ratios from FFB into PK are: KER average today is 4.82% and KER average todate is 4.54%.</p>	Complied																		

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3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	Not applicable. PT Ketapang Agro Lestari implementing Mass Balance Model for Supply Chain.	Not Applicable
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>Since latest audit, there is no RSPO certified CPO sold. Ketapang Agro Lestari POM sold CPO and PK as non certified or conventional because there is no demand from buyer.</p> <p>PT Ketapang Agro Lestari has registered in Palmtracewith ID number RSPO_PO1000008567.</p> <p>PT Ketapang Agro Lestari has removed the CPO sold as conventional:</p> <ul style="list-style-type: none"> - Transaction ID No. ST-TR-c3b76f52-a1a7 dated 05/03/2024, CSPO remove 22,894 MT, CSPO remaining volume in Palmtrace 39,931 MT. 	Complied
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>	The procedure for claims is stated in "Corporate Sustainability Management Procedures Mekanisme Rantai Pasok RSPO No.FR.CSM.MRPR Rev.01 dated 22 April 2021. PT Ketapang Agro Lestari delivered RSPO certified CPO and PK in bulk, the Mill has made no claim regarding the use of or support of RSPO certified oil palm products. Description of RSPO certified product only made in shipping documentation, e.g. Sales Contract, Delivery Order and Weighbridge ticket.	Complied
General corporate communications			

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4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.	First Resources Limited, the parent company of PT. Citra Agro Kencana is highlighting their commitment to the principles of RSPO "First Resources is committed to the production of sustainable palm oil". As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard". The corporate communication in the website can be found at http://www.first-resources.com/ .	Complied
4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	First Resources Limited, in its website: a. Display its RSPO membership status: First Resources Limited stated "As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan". b. Display the RSPO web address: No, First Resources Limited did not display the RSPO web address. c. State the member supports the work of the RSPO: Not in direct manner. In the website, First Resources Limited stated that the organization is a member of RSPO and are committed to adopting its principles and criteria; and stated the organization currently working towards achieving RSPO certifications for kernel crusher and the rest of mill and plantations by 2026. d. State the member's history with regards to the RSPO: Yes. In the website, First Resources Limited stated As of December 2022, we have received RSPO certifications for eight of our subsidiaries	Complied

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		<p>covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard. The organization are currently working towards achieving RSPO certifications for the rest of our mill and plantations by 2026.</p> <p>Use of RSPO Trademark to promote its membership of the RSPO: No, First Resources Limited did not use RSPO trademark in its corporate communication in the website.</p>	
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.	<p>First Resources Limited did not display its RSPO membership status.</p> <p>It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	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.	<p>First Resources Limited did not display its RSPO membership status.</p> <p>It is clear that the statement are clear and did not mislead consumers or other stakeholders as to the certified content of oil palm products in the First Resources Limited own products.</p>	Not Applicable
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." 	First Resources Limited did not display its RSPO Corporate Logo in any document.	Complied

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	<ul style="list-style-type: none"> • "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." 		
4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <ol style="list-style-type: none"> "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)." 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>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>PT Ketapang Agro Lestari has been certified RSPO SCCS.</p> <p>In the PT Ketapang Agro Lestari website under First Resources Limited only stated:</p> <p><i>"As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eighth of our subsidiaries covering six mills and more than 59,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard".</i></p> <p>In the website, the company does not display RSPO Trademarks and corporate logo.</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	PT Ketapang Agro Lestari Product-specific communications made under sales agreement (purchase contract), commercial invoice and	Complied

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	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.	Certification declaration. Stated in sales documents that the product they sold is RSPO Certified model MB.	
5.1.2	Product-specific communications are voluntary.	PT Ketapang Agro Lestari stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, Commercial invoice and certification declaration.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	PT Ketapang Agro Lestari did not display the RSPO label for product-specific communications	Not Applicable
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 Ketapang Agro Lestari did not use RSPO trademark or any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products	Not Applicable
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. 	PT Ketapang Agro Lestari did not use RSPO trademark or logo in the product specific communication.	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	PT Ketapang Agro Lestari did not use RSPO trademark or logo in the product specific communication.	Not Applicable

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	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		
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 Ketapang Agro Lestari did not use RSPO trademark or logo in the product specific communication. PT Ketapang Agro Lestari Product-specific communications made under sales agreement (purchase contract), commercial invoice and Certification declaration. Stated in sales documents that the product they sold is RSPO Certified model MB. PT Ketapang Agro Lestari stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, Commercial invoice and certification declaration.	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.	It was verified that when selling certified oil palm product, PT Ketapang Agro Lestari stated the supply chain model and certificate number, e.g. in Sales/Purchase contract, Commercial invoice and certification declaration.	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 	PT Ketapang Agro Lestari is not a distributor or wholesaler, the site is a kernel crushing plant that process PK into CPKO and sales into market. Not applicable.	Not Applicable

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	<p>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.</p> <ul style="list-style-type: none"> • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 		
5.3 On pack claims			
5.3.1	<p>Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.</p>	PT Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	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 Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable

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	<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 Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT Ketapang Agro Lestari sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	The communication of PT Ketapang Agro Lestari has not mentioned to consumers information about their suppliers' RSPO membership status.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	PT Ketapang Agro Lestari sold its oil palm product in bulk, up to this moment, PT Ketapang Agro Lestari has not use RSPO label or trademark.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	PT Ketapang Agro Lestari sold its oil palm product in bulk, up to this moment, PT Ketapang Agro Lestari has not use RSPO label or trademark.	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
	95%* of the palm oil content must be RSPO MB-certified.	<p>PT Ketapang Agro Lestari is producing and selling CPKO; All certified product sold are 100 % content oil palm RSPO MB-certified.</p> <p>No such cases as the certified material is bulk intermediate product ie derivatives of PK.</p> <p>By default, the material is either 100% claimed under RSPO or not RSPO.</p>	Complied

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	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.	There is no percentage of non-certified oil palm within the certified product. All certified product produced and sold are 100% Mass Balance. PT Ketapang Agro Lestari was not producing end consumer goods.	Complied
Messaging			
	<p>Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> • [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. • The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. 	<p>PT Ketapang Agro Lestari was not using storytelling in product-related communications.</p> <p>No product related communications are found. Information provided in Cooperate website includes the total certified units, traceability of the supply chain and commitment to have all units certified by of 2024</p>	Complied
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> • 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". 	PT Ketapang Agro Lestari has not use RSPO label or trademark.	Complied
Principle 4: Respect community and human rights and deliver benefit			

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Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p>	<p>The Company, through the Plantation Manager, has issued Circular No. PH/SE/007/VI/2021 dated 10 June 2021 concerning Policies for the Protection of Human Rights and the Use of Paramilitaries.</p> <p>The company policy and Group Manager Circular regarding Human Rights were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors)</p> <p>Through this policy, PT KAL is committed that:</p> <ul style="list-style-type: none"> - Point 1 "Everyone has the right to recognition, guarantees, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. - Point 2 "The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia". - Point 3 "The company guarantees the Protection of Human Right Defenders (HRD) in the company's operational". - Point 4 "The company does not use paramilitary/security services as intimidation in taking security measures within the company". - Point 6 "If workers find violations of the point above, they can immediately inform HRD (Human Resources Department), Internal Audit, and direct superiors". <p>In this surveillance audit, interviews were conducted with several workers during field visits (harvest, spray and fertilizer workers), they stated that they had a good understanding of the Company's policy on human rights and to date there are no practices in the field that violate human rights policy (i.e. intimidation and harassment).</p>	Complied

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4.1.2	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>The Company, through the Plantation Manager, has issued Circular No. PH/SE/007/VI/2021 dated 10 June 2021 concerning Policies for the Protection of Human Rights and the Use of Paramilitaries.</p> <p>The company policy and Group Manager Circular regarding Human Rights were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors)</p> <p>Through this policy, PT KAL is committed that:</p> <ul style="list-style-type: none"> - Point 1 "Everyone has the right to recognition, guarantees, protection related to human rights and to receive legal certainty and equal treatment before the law in force in Indonesia. - Point 2 "The company guarantees the freedom of employees in association and expressing opinions in accordance with the applicable legal rules in Indonesia". - Point 3 "The company guarantees the Protection of Human Right Defenders (HRD) in the company's operational". - Point 4 "The company does not use paramilitary/security services as intimidation in taking security measures within the company". - Point 6 "If workers find violations of the point above, they can immediately inform HRD (Human Resources Department), Internal Audit, and direct superiors". <p>In this surveillance audit, interviews were conducted with several workers during field visits (harvest, spray and fertilizer workers), they stated that they had a good understanding of the Company's policy on human rights and to date there are no practices in the field that violate human rights policy (i.e. intimidation and harassment).</p>	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring	The company has established mechanisms related to handling complaints or conflicts. This procedure was also determined through	Complied

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	<p>anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>	<p>consultation with several stakeholders within the company environment, both PT KAL and PT BSMJ, namely:</p> <ol style="list-style-type: none"> 1. Procedures related to Handling Land Disputes, doc. No. FR.CSOP.PSL dated 1 September 2016 2. Complaints are also regulated through the Communication Procedure Doc. No. FR.EMS.CIE Rev.01 dated 24 February 2018; explained that: <ul style="list-style-type: none"> - Explain the communication process with relevant stakeholders (internal and external) regarding management issues and/or implementation of Sustainable Palm Oil (SPO). - That this procedure summarizes the role of other EMS procedures and SOPs in communications and describes methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. - Submission of information from internal and external to convey concerns or complaints regarding the activities of First Resources Group and its suppliers and company associations, complaints can be sent via email to the Sustainability Department: sustainability@first-resources.com according to the information on the website http://first-resources.com/ or send to estate office (location) or representative office. <p>For reporting mechanisms for violations (Whistle Blowing and Anonymity) with the following provisions:</p> <ul style="list-style-type: none"> - Reporting or communication regarding acts of violation in the company that are against the law, unethical/immoral acts or other acts that can harm the company or its stakeholders is carried out confidentially and in good faith. 	
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		<ul style="list-style-type: none"> - The reporter must provide evidence, information or a clear indication of the occurrence of the reported violation so that it can be traced or followed up. - The company will guarantee the anonymity of the reporter/whistleblower including confidentiality, safety, reputation and good name of every stakeholder who conveys confidential information to the company. <p>Based on interviews with several workers during field visits (harvest, spray and fertilizer workers), they stated that they had a good understanding of the Company's policy on human rights and to date there are no practices in the field that violate human rights policy (i.e. intimidation and harassment).</p>	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.	<p>The company has established mechanisms related to handling complaints or conflicts. This procedure was also determined through consultation with several stakeholders within the company environment, both PT KAL and PT BSMJ, namely:</p> <ol style="list-style-type: none"> 1. Procedures related to Handling Land Disputes, doc. No. FR.CSOP.PSL dated 1 September 2016 2. Complaints are also regulated through the Communication Procedure Doc. No. FR.EMS.CIE Rev.01 dated 24 February 2018 3. Circular No. PH/SE/007/VI/2021 dated 10 June 2021 concerning Policies for the Protection of Human Rights and the Use of Paramilitaries. <p>The procedure and Company policy/Group Manager Circular regarding Human Rights were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors). So, through this socialization, it is also hoped that stakeholders can understand the above procedures.</p>	Complied

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		Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.	<p>The company has established mechanisms related to handling complaints or conflicts. This procedure was also determined through consultation with several stakeholders within the company environment, both PT KAL and PT BSMJ, namely:</p> <ol style="list-style-type: none"> 1. Procedures related to Handling Land Disputes, doc. No. FR.CSOP.PSL dated 1 September 2016 2. Complaints are also regulated through the Communication Procedure Doc. No. FR.EMS.CIE Rev.01 dated 24 February 2018 3. Circular No. PH/SE/007/VI/2021 dated 10 Juni 2021 concerning Policies for the Protection of Human Rights and the Use of Paramilitaries. <p>Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders.</p>	Complied
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to	The company has established mechanisms related to handling complaints or conflicts. This procedure was also determined through	Complied

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	choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.	<p>consultation with several stakeholders within the company environment, both PT KAL and PT BSMJ, namely:</p> <ol style="list-style-type: none"> 1. Procedures related to Handling Land Disputes, doc. No. FR.CSOP.PSL dated 1 September 2016 2. Complaints are also regulated through the Communication Procedure Doc. No. FR.EMS.CIE Rev.01 dated 24 February 2018 3. Circular No. PH/SE/007/VI/2021 dated 10 Juni 2021 concerning Policies for the Protection of Human Rights and the Use of Paramilitaries. <p>Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempekak Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders.</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>The determination of the community development program at PT KAL is carried out by consulting with the surrounding community using the questionnaire distribution method. The last consultation was carried out through a questionnaire on 24 February 2024 by distributing 110 questionnaires and conducting Focus Group Discussion.</p> <p>From the results of the questionnaire, the CSR program for the 2023-2024 period was evaluated and made.</p> <p>Based on an interview with the Head of Lendian and Penawang Village (for PT KAL) and Lembunan Village (for PT BSMJ) was revealed that PT KAL and PT BSMJ in terms of formulating a development program for the surrounding village community with the method of direct</p>	Complied

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		<p>consultation with community leaders and also through the distribution of survey sheets to the community.</p> <p>PT KAL has carried out an evaluation of the CSR Program through Stakeholder Meeting as stated on "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" PT Ketapang Agro Lestari Y2023-2024.</p> <p>Meanwhile, for Y2024, PT BSMJ was held stakeholder meeting related to community development for local community, the verified document is stated on "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" PT Borneosurya Mining Jaya Y2023-2024. Document has revealed that PT BSMJ has carried out an evaluation on 28 February 2024 for the CSR Program period Y2023-2024 and the establishment of the Y2023 CSR Program, in the document it is stated that the local community said that the desired focus of CSR is on the education section and maintenance of infrastructure in particular village roads. Evidence of community involvement was stated on the "Evaluasi Social Environment Impact Assessment Melalui Pengelolaan dan Pemantauan Sosial" for example photo, note of meeting, and attendance list.</p>	
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.			
4.4.1	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p>	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the legal ownership and FPIC process. The documents are still the same as the previous year's audit results.</p> <p>Documents showing legal ownership of PT KAL and its supply bases are shown in place. Legal ownership of land use rights in Indonesia is recognize as "Hak Guna Usaha" or Land Title. Where the Land Title issued by National Land Department.</p> <p>Based on the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this</p>	Complied

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		<p>land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2011, as follows: Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Ketapang Ahro Lestari" on behalf Jeus Fahbi with area 377.00 Ha, IDR 282.750.000 dated 23 December 2014, on behalf Serub Fandi with area 377 Ha, IDR 94,250,000 dated 23 December 2014.</p> <p>PT BSMJ</p> <p>During ASA1 was verified related to "Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Borneosurya Mining Jaya on behalf Selpianus Amuk, location Pentat Village, Jempang District with area 5.80 Ha, IDR 5.800.000 dated 07 June 2013.</p> <p>The legal land use-rights for this scope as follow:</p> <p>PT KAL – KAL Estate:</p> <ul style="list-style-type: none"> - HGU Certificate No. 00225 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 1,425.08 Ha (NIB 16.11.00.00.00221) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. - HGU Certificate No. 00226 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 3,230.5352 Ha (NIB 16.11.00.00.00222) located in Penawang 	
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		<p>Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054.</p> <ul style="list-style-type: none"> - HGU Certificate No. 00227 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 905.8800 Ha (NIB 16.11.00.00.00223) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. - HGU Certificate No. 00232 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 155.3700 Ha (NIB 16.11.00.00.00480) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. - HGU Certificate No. 00233 issued by the Head of the Land Office of Kutai Barat Regency on 12 December 2019 on a land area of 148.8400 Ha (NIB 16.11.00.00.00482) located in Penawang Village, Lendian Liang Nayuq, Siluq Ngurai District, Kutai Barat Regency, valid until 19 October 2054. <p>Total HGU: 5,865.7052 Ha, however there are 12.10 ha are allocated for cheme smallholder so that total HGU for KAL Estate is 5,853.61 ha.</p> <p>PT BSMJ – BSMJ Estate</p> <ul style="list-style-type: none"> a. HGU Certificate No. 00217 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 666.7631 Ha (NIB 16.11.00.00.00483) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054. b. HGU Certificate No. 00218 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 888.2859 Ha (NIB 16.11.00.00.00292) located in Lembonah, Kenyanyan, 	
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		<p>Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>c. HGU Certificate No. 00219 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 209.7044 Ha (NIB 16.11.00.00.00500) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>d. HGU Certificate No. 00221 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 1782.6149 Ha (NIB 16.11.00.00.00502) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>e. HGU Certificate No. 00222 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 95.0433 Ha (NIB 16.11.00.00.00293) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>f. HGU Certificate No. 00223 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 120.8901 Ha (NIB 16.11.00.00.00294) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <p>g. HGU Certificate No. 00220 issued by the Head of the Land Office of Kutai Barat Regency on 16 April 2019 on a land area of 581.8852 Ha (NIB 16.11.00.00.00501) located in Lembonah, Kenyanyan, Muara Ponak Village, Jempang and Siluq Ngurai District, Kutai Barat Regency, valid until 27 March 2054.</p> <ul style="list-style-type: none"> PT BSMJ's HGU are 4,345.1869 Ha. For certification only cover 3,837.78 Ha because the rest of it are scheme smallholder (507.4069 Ha) 	
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4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>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>Based on the results of the 2nd surveillance audit, there were no changes related to the FPIC Process. The documents are still the same as the previous year's audit results.</p> <p>During ASA2, it was verified that the company PT KAL in period 2010 – 2017 conducted the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the landowner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of the HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2017, as follows: Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Ketapang Ahro Lestari" on behalf Jeus Fahbi with area 377.00 Ha, IDR 282.750.000 dated 23 December 2014, on behalf Serub Fandi with area 377 Ha, IDR 94,250,000 dated 23 December 2014.</p> <p>Evidence of land acquisition/land compensation consists of, receipt of payment of compensation or "Tali Asih", map of the plot of land that was compensated, Minutes of measurement/map of land compensation, statement letter, samples taken:</p> <p>Letter of Agreement on Land as well as Planting and Building No. 09/kal/TA.Pnwg/I/2011 dated 23/01/2011 on behalf of Ngebe who resides in Penawang Village, Siluq Ngurai District, Kab. Kutai Barat, owner of KTP 6407171403580001 who legally owns a plot of land and all crops and buildings covering an area of 1,246.28 hectares located in Penawang village, Kec. Siluq Nurai, Kab. Kutai Barat. Furthermore, land</p>	Complied
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		<p>acquisition for the development of oil palm plantations is a partnership program.</p> <p>The agreement letter is also accompanied by supporting documents including:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building no. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration of Land Ownership/Ownership (SPPAT) No. 09/KAL/TA.Pwg/x/2010 dated January 20, 2011 - Declaration Letter of Land Transfer and Planting and Building dated March 10, 2011 - Letter of Approval of Family/Heirs No. 09/SPAW/Pnwg/K.Slq/I/2011 dated 27 January 2011 - Statement Letter Not Doing Lawsuit/Calls In Any Form No. 09/Nbe-Pnwg/K.Slq/I/2011 dated 27 January 2011 - Statement letter from land owner stating the transfer of land to PT Ketapang Agro Lestari dated March 8, 2011 for an area of 1,246.28 Ha. - Receipt of payment of Tali Asih land area of 1,246.28 Ha to Br. Ngebe dated March 8, 2011 - Photos of the payment of Tali Asih funds by PT Ketapang Agro Lestari to Br. Hanging out in Penawang Village, Kec. Siluq Ngurai. <p>PT BSMJ</p> <p>During ASA1, it was verified that the company PT BSMJ in period 2010 – 2017 conducted the process of compensation for land contained in the land of the community or village head (Petinggi) it is called "Lendian customary land-lahan Adat Lendian". The process of land compensation</p>	
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		<p>for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the landowner stating that they agree to be carried out for land compensation.</p> <p>The process of land acquisition is recorded in the considerations of the HGU SK above. Detailed evidence in the land acquisition process (both compensation/benefit) in the form of a Land Acquisition Recapitulation, taken as a sample of data verification for the period 2010-2017 as follow "Berita Acara Pembayaran Tali Asih dan Tanam Tumbuh PT Borneosurya Mining Jaya on behalf Selpianus Amuk, location Pentat Village, Jempang District with area 5.80 Ha, IDR 5.800.000 dated 07 June 2013.</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>PT KAL – PT BSMJ has been developing this plantation since 2010. The land status is clear, and no land disputes raised. Copies of documents evidencing agreement-making processes and negotiated agreement detailing the FPIC process are obsolete.</p> <p>During ASA2 interview also was carried out to the stakeholders revealed that there are no land disputes raised for period Y2023.</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>Prior to developing the plantation, PT KAL had studied or analysed social and environmental impacts through the Environmental Impact Analysis (ANDAL) in June 2010 and has undergone changes through the ANDAL and RKL-RPL addendums in 2019 and 2021 this was done due to an increase in capacity Factory from 60 tons/hour FFB to 90 tons/hour FFB and development of Kernel Crushing Plant (KCP).</p> <p>For PT BSMJ, the organization also had studied or analysed social and environmental impact through the Environment Impact Analysis (ANDAL) in June 2010.</p>	

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4.4.3	(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>Based on the results of the 2nd surveillance audit, there were no changes related to the legal customary map. The documents are still the same as the previous year's audit results.</p> <p>During ASA2 has been verified that it was available the maps of an appropriate scale showing the extent of recognised legal, customary or user rights are available within HGU map namely "Peta Bidang Tanah", Doc. No. 019-16.11-2018 scale 1:30,000 for PT KAL and within "Peta Bidang Tanah" No. 12/PB-64.200/V/2018 scale 1:30,000 for PT BSMJ. This map is attached within HGU certificate.</p>	Complied
4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the assessment of impact, proposed benefit sharing, and legal arrangements. The documents are still the same as the previous year's audit results.</p> <p>During ASA2 audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. - Statement Letter Not Doing Lawsuit/Calls In Any Form 	Complied

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		<ul style="list-style-type: none"> - Statement letter from land owner stating the transfer of land to PT Ketapang Agro Lestari - Receipt of payment of Tali Asih - Photos of the payment of Tali Asih 	
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the communities are represented through institutions or representatives of their own choosing. The documents are still the same as the previous year's audit results.</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ's plantation, the company involved a verification team consisting of 7 local villagers (Petinggi kampung, Ketua Adat, BPK, and other community leaders).</p> <p>According to documents verification on audit i.e., Declaration of Land Ownership/Ownership (SPPAT), Declaration Letter of Land Transfer and Planting and Building and Letter of Approval of Family/Heirs. That in the acquisition of land in PT KAL & PT BSMJ has involved representatives of the local village community who can represent it and be elected through deliberation.</p>	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.	<p>Based on the results of the 2nd surveillance audit, there were no changes related to the implementation of agreement negotiated through FPIC. The documents are still the same as the previous year's audit results.</p> <p>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always</p>	Complied

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		renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.	
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.	<p>There are no changes of compliance statement compare to last year audit</p> <p>PT KAL and PT BSMJ</p> <p>The companies has obtained documents to identify and assess legal rights and uses. Identification and assessment is carried out by conducting a technical assessment.</p> <p>The results of this technical feasibility survey are then included in the Internal Feasibility Study Book.</p> <p>Based on the results of the identification and assessment related to the land ownership of the community around the PT KAL Plantation, it is divided into 3 major groups, namely: 1) Inherited Land, 2) Cultivated Land and Customary/Community Land.</p> <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	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 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>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>The company have a procedure related to FPIC which is Procedure FR.EAC.FPC Rev 02 "Implementasi Konsep Free, Prior and Informed Consent (FPIC)/Keputusan Bebas Didahulukan dan Diinformasikan</p>	Complied

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		<p>(KBDD) pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit" dated 15 April 2022.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</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>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>The company have a procedure related to FPIC which is Procedure FR.EAC.FPC Rev 02 "Implementasi Konsep Free, Prior and Informed Consent (FPIC)/Keputusan Bebas Didahulukan dan Diinformasikan (KBDD) pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit" dated 15 April 2022.</p>	Complied

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		<p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
4.5.4	To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>The company have a procedure related to FPIC which is Procedure FR.EAC.FPC Rev 02 "Implementasi Konsep Free, Prior and Informed Consent (FPIC)/Keputusan Bebas Didahulukan dan Diinformasikan (KBDD) pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit" dated 15 April 2022.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal</p>	Complied

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		<p>arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
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>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>The company have a procedure related to FPIC which is Procedure FR.EAC.FPC Rev 02 "Implementasi Konsep Free, Prior and Informed Consent (FPIC)/Keputusan Bebas Didahulukan dan Diinformasikan (KBDD) pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit" dated 15 April 2022.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p>	Complied

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		<p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
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.	<p>PT KAL and PT BSMJ</p> <p>In the process of acquiring land at PT KAL's and PT BSMJ plantation, the company involved a verification team consisting of local governance or prominent figures.</p> <p>This is to respect the rights of indigenous or local communities to obtain full access rights in terms of conducting consultations or negotiations related to the land compensation process.</p> <p>The company have a procedure related to FPIC which is Procedure FR.EAC.FPC Rev 02 "Implementasi Konsep Free, Prior and Informed Consent (FPIC)/Keputusan Bebas Didahulukan dan Diinformasikan (KBDD) pada Areal Pengembangan Baru Untuk Perkebunan Kelapa Sawit" dated 15 April 2022.</p> <p>During audit can be shown evidence that all the information (maps, agreement, records, impact assessment, benefit sharing and legal arrangements) is available in appropriate forms and provide on Bahasa Indonesia.</p> <p>All of this information can be accessed and known by the affected parties including the transparency delivery of the value of compensation</p>	Complied

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		<p>received. Some information related to the indemnity process that can be accessed:</p> <ul style="list-style-type: none"> - Land Map and coordinates - Minutes of Inventory of land, planting and building. - Declaration of Land Ownership/Ownership (SPPAT) - Declaration Letter of Land Transfer and Planting and Building. - Letter of Approval of Family/Heirs. <p>Detail records please refer to indicator 4.4.1 and 4.4.2 above.</p>	
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.	<p>There are no changes of compliance statement compare to last year audit</p> <p>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.</p>	Complied
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.	<p>There are no changes of compliance statement compare to last year audit</p> <p>The land acquisition process at PT KAL and PT BSMJ is carried out by respecting the rights of indigenous and local communities who legally or customary have land rights by referring to the principle of FPIC including not using military involvement in all land acquisition.</p> <p>Negotiation of sago liver/tali asih/ganti rugi/compensation for land acquisition with land owners is based on the average or market value that has been determined in advance in each area/garden and is always</p>	Complied

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		renewed if there is a change in value. The results of the negotiations are stated in the Negotiation Agenda & Price Agreement.	
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.	<p>The procedure for identifying legal, customary or user rights is stated in Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>The procedure and Company policy/Group Manager Circular regarding Human Rights were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors). So, through this socialization, it is also hoped that stakeholders can understand the above procedures.</p> <p>Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p>	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.	<p>The procedure for calculating and distributing fair and gender-equal compensation is stated in Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>The procedure and Company policy/Group Manager Circular regarding Human Rights were socialized again on 23-24 February 2024, 15-16</p>	Complied

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		February 2024 and 13 February 2024 to stakeholders (including contractors). So, through this socialization, it is also hoped that stakeholders can understand the above procedures.	
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).	<p>Based on interviews with the Village Heads of Lendian and Penawang, information was obtained that PT KAL provides opportunities for all local communities and does not discriminate between women and men to establish community plantations.</p> <p>Based on document verification and interviews with interested parties, PT KAL and PT BSMJ have established collaborative partnerships with local communities for the development of "plasma" plantations, namely:</p> <ul style="list-style-type: none"> - PT Ketapang Agro Lestari Cooperation Agreement with the Sempekak Penawang Lendian Sejahtera Multi-Business Cooperative concerning Cooperation in the Development, Management and Maintenance of Palm Oil Plantations Number: 006/Krjs-PPPPKSM/KAL/PK/LGL/IV/2015 dated April 2 2015. Development Agreement Letter Palm Oil Plantation Partnership Program signed by the Director of PT Ketapang Agro Lestari with 3 cooperative administrators in the name of Dedi Suhendro (Chair of the Cooperative), Rudi Hartono (Secretary of the Cooperative) and Pilot (Treasurer of the Cooperative). In the agreement, it was agreed that both parties agreed to collaborate on the development, maintenance and management of oil palm plantations using a partnership pattern. - The partnership/plasma plantation plot that has been agreed upon by both parties is 1,246.24 Ha according to the map. <p>In the period 2010 – 2017, the process of compensation for land located on community or village head (Petinggi) land was called "Lendian customary land-Lendian Customary Land". The land compensation process for this land is carried out through the FPIC</p>	Complied

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		<p>process, with the approval of the family and heirs, this is recorded in the form of a "Family/Heirs Approval Letter - Family/Heirs Approval Letter" and a Statement Letter from the land owner stating that he agrees to compensation land loss.</p> <p>Compensation related to this certification unit, please see the indicators 4.4.1 and 4.4.2 above.</p>	
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p>	<p>Based on interviews with the Village Heads of Lendian and Penawang, information was obtained that PT KAL provides opportunities for all local communities and does not discriminate between women and men to establish community plantations.</p> <p>In the period 2010 – 2017, the process of compensation for land located on community or village head (Petinggi) land was called "Lendian customary land-Lendian Customary Land". The land compensation process for this land is carried out through the FPIC process, with the approval of the family and heirs, this is recorded in the form of a "Family/Heirs Approval Letter - Family/Heirs Approval Letter" and a Statement Letter from the land owner stating that he agrees to compensation land loss.</p> <p>Compensation related to this certification unit, please see the indicators 4.4.1 and 4.4.2 above.</p>	Complied
<p>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.</p>			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p>	<p>Mechanisms and procedures for identifying persons entitled to receive compensation are stated in Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24 2020 and until now there has been no change. This procedure also describes ways to assist the flow of information.</p> <p>Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. The procedures are provided in</p>	Complied

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		<p>Indonesian so that they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been socialized to all stakeholders, based on the Stakeholder Meeting with the community and with plasma farmers on January 18 2024, the material and event agenda as well as the attendance list can be shown during the audit. Compensation related to this certification unit, please refer to indicators 4.4.1 and 4.4.2 above.</p>	
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.	<p>The procedure for identifying people entitled to compensation is stated in the Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 18 January 2024, the material and event weight and attendance list can be shown at the time of the audit. Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.</p>	Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.	<p>The procedure for identifying people entitled to compensation is stated in the Communication Procedure No. FR.EMS.CIE. Rev.01 dated February 24, 2020. This procedure also describes the methods to assist the flow of information. Forms of information include requests for information from stakeholders, complaints/dissatisfaction, conflicts, suggestions and consultations with the company. Procedures are provided in Indonesian so they can be understood by stakeholders and communities around the plantation.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to the community and to plasma farmers on 18</p>	Complied

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		January 2024, the material and event weight and attendance list can be shown at the time of the audit. Compensation related to this unit of certification, please refer indicator 4.4.1 and 4.4.2 above.	
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.	Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints from stakeholders. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied
4.8.2	(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.	Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied

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4.8.3	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).	Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).	Based on interviews with several stakeholders (Village Head/Lendian Village Leader, Mr. Edi Suriadinata and Mr. Nius, Head of the Sempek Penawang Lendian Sejahtera Cooperative), that in general they understand quite well regarding the complaint reporting process or channels for submitting complaints. Interviews were also conducted with several West Kutai Regency Government Services (DLH, Plantation Service and National Land Agency), it was stated that up to now there have been no complaints or complaints from stakeholders. The process of land compensation for this land is carried out through the FPIC process, with the consent of the family and heirs, this is recorded in the form of a "Surat Persetujuan Keluarga/Ahli Waris - Letter of Approval for the Family/Heirs" and a Statement Letter from the land owner stating that they agree to be carried out for land compensation.	Complied

Principle 5: Support smallholder inclusion

Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

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5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders.	Based on an interview during ASA2 with the Chairman of the Plasma Cooperative "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it is known that FFB prices are available and accessible to farmers. The organisation has distributed any changes in FFB prices to the Cooperative through statement letters and other communication tools, for example: whatapps messages.	Complied
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	Based on an interview during ASA2 with the Chairman of the Plasma Cooperative "Koperasi Serba Usaha Sempek Penawang Lendian Sejahtera", it is known that FFB prices are available and accessible to farmers. The organisation has distributed any changes in FFB prices to the Cooperative through statement letters and other communication tools, for example: whatapps messages. According to the interview with FFB Purchasing staff and document verification on FFB Purchasing Agreement obtained information that the FFB pricing based the general market of CPO. Buyer has the right to determine the applicable FFB price. FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications. There were no issues on this.	Complied
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.	Based on the results of interviews during ASA 2 with FFB suppliers and verification of FFB purchase agreement documents, information was obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price. FFB price updates are carried out by the FFB Purchasing Department directly to suppliers via telephone or messaging applications. There were no issues on this.	Complied
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where	Based on the results of interviews ASA 2 with FFB suppliers and verification of FFB purchase agreement documents, information was	Complied

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	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.	obtained that FFB prices refer to the prevailing market price of CPO. In the agreement it is stated that the buyer has the right to set the applicable FFB price. There were no issues on this.	
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.	<p>The agreement/contract documents between the company and the contractor are sighted such as for FFB supplier. The contract was acknowledged by both parties and well understood. The contract contained all relevant information such as payment method, work requirements, force majeure, contract period, cancellation of contract, etc.</p> <p>PT KAL</p> <p>Based on document review, an agreement between company and local contractors confirmed that contract is made fairly, legal and transparent. Based on the review of several examples of work agreements with contractors (FFB suppliers and CPO) during 2023 and 2024 have signed the Code of Procurement Ethics, among others:</p> <ol style="list-style-type: none"> 1. Work agreement with CV SMR Tujuh Delapan Sembilan with number 029/KAL/PK/0.4/006/I/2024, dated 1 January 2024 and ended on 31 December 2024. 2. Work agreement with CV Anugrah Jasha Investama with number KAL/015/SP/JBTBS/III/2023 on 14 March 2023 and ended on 14 March 2024 3. Work agreement with CV ARY with number 056/KAL/PK/04.006/X/2023 on 23 October 2023 and ended on 30 April 2024 4. Work agreement with PT Wejas Imanuel with number KAL/023/SP/JBTBS/III/2023 on 29 March 2023 and expired on 29 March 2024 	Complied

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		<p>5. Work agreement with PT Wong Akeh Utama with number 028/KAL/PK/04.006/I/2024 on 1 January 2024 and expired on 31 December 2024</p> <p>PT BSMJ</p> <p>Based on document review, there is no contractor at PT BSMJ.</p>	
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p>	<p>Evidence of payment is reviewed and interview with local contractor confirmed that payment for contractor timely manner.</p> <p>Sample seen on third party FFB suppliers:</p> <ul style="list-style-type: none"> - Payment for PT Wejas Imanuel Samurai, PT. KAL have paid for FFB's sourced for PT Wejas Imanuel Samurai in February 2024, through bank transfer. - Payment for PT Wong Akeh Utama, PT. KAL have paid for FFB's sourced for PT Wong Akeh Utama in February 2024, through bank transfer. - Payment for CV Anugrah Jasha Investama, PT. KAL have paid for FFB's sourced for CV Anugrah Jasha Investama in February 2024, through bank transfer. - Payment for CV SMR 789, PT. KAL have paid for FFB's sourced for CV SMR 789 in February 2024, through bank transfer. 	Complied
5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p>	<p>According to the Indonesian regulation, verification of weigh bridge conducted annually. PT KAL has 2 (two) weighbridges at KAL Mill and PT BSMJ has 1 weighbridge at BSMJ Estate. Sighted the record of validation from Cooperation and Trading Agency of Kutai Barat Regency as follows:</p> <p>PT KAL</p> <ul style="list-style-type: none"> • Validation Certificate No: 	Complied

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		<p>510.63/425/Diusperindag/Metrologi/VI/2023 dated 15 June 2023 for weighbridge Presica PSC 8228-WMS, series 2805252, capacity 60 MT, brand Presica. Validation renewal before 14 June 2024.</p> <ul style="list-style-type: none"> Validation Certificate No: 510.63/426/Diusperindag/Metrologi/VI/2023 dated 15 June 2023 for weighbridge Presica PSC 8228-WMS, series 2805133, capacity 60 MT, brand Presica. Validation renewal before 14 June 2024. <p>PT BSMJ Validation Certificate No: 510.63/427/Diusperindag/Metrologi/VI/2023 dated 15 June 2023 for weighbridge Presica PSC 7801, series PSM200061, capacity 20 MT, brand Presica. Validation renewal before 14 June 2024.</p>	
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.	<p>The Company has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2022 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang</p>	Complied

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		<p>sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p> <p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p> <ol style="list-style-type: none">1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages.2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 24 and 28 February 2024 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
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5.1.9	(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.	<p>Based on communication procedures No. FR. EMS. CIE Rev. 01 revision date, February 24, 2020, on Point 3.13, stated that: Stakeholders requesting of information that is submitted to estate/Mill (local) and or regional offices will respond as soon as possible or at least 1 (one) months from the petition received letter and complete or give advanced responses at least 6 (six) months from the petition received.</p> <p>Submission of information from internal and external to convey concerns or complaints regarding the activities of First Resources Group and its suppliers and company associations, complaints can be sent via email to the Sustainability Department: sustainability@first-resources.com according to the information on the website http://first-resources.com/ or send to estate office (location) or representative office.</p>	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	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>PT KAL together with PT BSMJ has shown evidence of consultation with interested smallholders. To introduce sustainable management of oil palm plantations.</p> <p>Based on interviews with village officials (Lendian and Penaang villages), there are still no independent oil palm farmers around BSMJ. This is because the company is located in a remote area and there are no palm oil mills around PT BSMJ, while PT BSMJ still sends its FFB to PT KAL (a journey of around 4 hours). Most of the communities around PT BSMJ make their living from forest rubber, coconut, palm sugar or other nomadic agricultural systems.</p> <p>Direct identification based on interviews with Village Officials. It was found that only 5 ha of oil palm land belonged to former Penawang village officials (PT KAL area). Introduction/socialization related to sustainable palm oil management was delivered on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the</p>	Complied

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		<p>plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>On 8 January 2024 at PT KAL and 30 January 2024 at PT BSMJ, a Focus Group Discussion (FGD) activity was held with several stakeholders including the Sempekak Cooperative Management (Partnership/Plasma) in Lendian and Lembonah Village, with a discussion agenda related to coconut plantation management sustainable palm oil including the introduction of RSPO certification in the Lendian and Lembonah Village environments.</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>In PT KAL area, it is found only 5 ha oil palm owned by ex-village official of Penawang (area of PT KAL). The company has conducted initial dissemination and induction training related oil palm benefit and best management practices during Stakeholder Meeting on 17 December 2022.</p> <p>For Plasma smallholder, it is managed in full managed system by the company. Therefore, there is no need for specific support directly to the plots owner (smallholder). However, contractual agreement and initial dissemination/training to the Cooperative Official related RSPO certification has been conducted through Stakeholder Meeting on 24 January 2023.</p> <p>There has been no oil palm independent smallholder in area of PT BSMJ outside the existing plasma.</p> <p>On 8 January 2024 at PT KAL and 30 January 2024 at PT BSMJ, a Focus Group Discussion (FGD) activity was held with several stakeholders including the Sempekak Cooperative Management (Partnership/Plasma) in Lendian and Lembonah Village, with a discussion agenda related to coconut plantation management sustainable palm oil including the</p>	Complied

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		introduction of RSPO certification in the Lendian and Lembonah Village environments.	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production.	<p>The Company has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2023 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p> <p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p>	Complied

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		<ol style="list-style-type: none"> 1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages. 2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the surrounding community around PT KAL and PT BSMJ, namely on 24 and 28 February 2024 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.	<p>PT. Ketapang Agro Lestari has had scheme smallholders, for pesticides handling has been applied by Tim Unit Semprot (TUS) Team. The TUS Team has been given the training regarding pesticide handling on 24 February 2024 at PT KAL and 28 February 2024 at PT BSMJ.</p> <p>As a note that KAL's Scheme Smallholders is not included in the scope of the audit.</p>	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.	<p>The Company has identified Independent Smallholders around PT KAL and PT BSMJ. Based on report of Village Statistical Data/Badan Pusat Statistik (BPS), it was shown that the report explains that Village has 10 main plantation commodities in 2023 in the Siluq Ngurai District and Jempang District, the majority of the commodities produced are from rubber, coconut and spice plantations (candlenut, aren, ginger). Land use around the PT KAL and PT BSMJ plantations is dominated by</p>	Complied

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		<p>plantations, industrial forest, mining and a small number of settlements scattered in several locations around the company.</p> <p>The livelihoods of the surrounding community focus on shifting cultivation with field rice commodities, this is in accordance with cultural customs that have been passed down for generations and the private sector is the next source of livelihood, where the community works in companies in their area.</p> <p>From these secondary data, oil palm has not yet become a priority for plantation development by the community in Siluq Ngurai and Jempang sub-districts. The majority still rely on rubber commodities in the utilization of their plantation land.</p> <p>The company also conducts an analysis of land clearing for oil palm using land identification with Google Earth by looking at hue, color, shape, texture and pattern.</p> <p>In addition, the company also conducts direct identification in the field to collect primary data to ensure that there are independent oil palm smallholders. Information gathering was carried out using the FGD method and interviews with village officials and community leaders. The results of the FGDs and interviews revealed that currently the community has no process of developing an oil palm plantation. Some of the reasons stated were:</p> <ol style="list-style-type: none">1. Limited access to good oil palm seeds, even if they are available, the price is still very expensive for the people in these villages.2. Lack of public knowledge of oil palm plantation development. <p>In relation to certification support, namely related to assistance and introduction to the community around the company about oil palm commodities, the company has carried out initial socialization to the village regarding the potential for developing community plantations in relation to the potential for receiving of FFB from community independent gardens. Evidence of the outreach process to the</p>	
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		<p>surrounding community around PT KAL and PT BSMJ, namely on on 24 and 28 February 2024 was available during the audit (photos, minutes and attendance list).</p> <p>However, even so, PT KAL and PT BSMJ already have a Cooperation program for managing oil palm with a plasma system (Scheme Smallholder), where currently farmers still receive profit sharing from production after deducting the debt burden of establishing a plantation that must be repaid.</p>	
Principle 6: respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.	<p>PT KAL dan PT BSMJ telah menetapkan kebijakan perusahaan melalui Surat Keputusan Direksi-Decree of The Board No. 011.A/Sustainability_FR/P/VI/2012 tanggal 15 Juni 2015; tentang Kebijakan Persamaan Kesempatan Kerja-Equal Employment of Opportunity Policy. Kebijakan ini menjelaskan:</p> <ul style="list-style-type: none"> - First Resources and its subsidiaries will not discriminate against anyone in terms of employment or business activities - The selection process for hiring workers to fill the required positions is carried out based on qualifications and experience. The job candidates accepted are the people who best meet the requirements. - Promotion within the company is carried out in the same way. <p>This Company policy regarding Equal Employment of Opportunity were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors). So, through this socialization, it is also hoped that stakeholders can understand the above procedures.</p>	Complied

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		<p>Based on document verification of the list of PT KAL and PT BSMJ workers for the period January 2024, there is no visible discrimination, for example in terms of employee promotions, as follows:</p> <ul style="list-style-type: none"> - HRD Manager Decree No. 0045/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Riko (Mechanic) at the PT BSMJ promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. - HRD Manager Decree No. 0044/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Dediaman Mendofa (Mechanic) at the PT BSMJ promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. - HRD Manager Decree No. 0144/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Adrianus Nono (Fertilizer foreman) at the PT KAL promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. - HRD Manager Decree No. 0145/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Agustinus Ding Ngo (Spraying Foreman) at the PT KAL promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. <p>Based on the list of workers for the period January 2024, it can be seen that PTKAL and PT BSMJ do not discriminate regarding gender, religion and ethnicity.</p>	
6.1.2	(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.	PT KAL and PT BSMJ have established company policies through the Directors' Decree-Decree of the Board No. 011.A/Sustainability_FR/P/VI/2012 dated 15 June 2015; regarding the Equal Employment Opportunity Policy. This policy explains:	Complied

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		<ul style="list-style-type: none"> - First Resources and its subsidiaries will not discriminate against anyone in terms of employment or business activities - The selection process for hiring workers to fill the required positions is carried out based on qualifications and experience. The job candidates accepted are the people who best meet the requirements. - Promotion within the company is carried out in the same way. <p>This Company policy regarding Equal Employment of Opportunity were socialized again on 23-24 February 2024, 15-16 February 2024 and 13 February 2024 to stakeholders (including contractors). So, through this socialization, it is also hoped that stakeholders can understand the above procedures.</p> <p>Based on document verification of the list of PT KAL and PT BSMJ workers for the period January 2024, there is no visible discrimination, for example in terms of employee promotions, as follows:</p> <ul style="list-style-type: none"> - HRD Manager Decree No. 0045/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Riko (Mechanic) at the PT BSMJ promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. - HRD Manager Decree No. 0044/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Dediawan Mendofa (Mechanic) at the PT BSMJ promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. - HRD Manager Decree No. 0144/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Adrianus Nono (Fertilizer foreman) at the PT KAL promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. 	
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		<ul style="list-style-type: none"> - HRD Manager Decree No. 0145/I-2024/SK/HRD-Payroll dated January 1 2024 concerning Employee Promotion on behalf of Agustinus Ding Ngo (Spraying Foreman) at the PT KAL promoting KHT staff (Permanent Daily Employees) to PBT (Permanent Monthly Workers) and their class to B11. <p>Based on the list of workers for the period January 2024, it can be seen that PTKAL and PT BSMJ do not discriminate regarding gender, religion and ethnicity.</p> <p>Based on interviews with worker representatives at the Bipartite LKS and the Chair of the Gender Committee, neither PT KAL nor PT BSMJ have ever identified any discriminatory practices, including setting fees during employee recruitment.</p>	
6.1.3	The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.	<p>PT KAL dan PT BSMJ telah menetapkan kebijakan perusahaan melalui Surat Keputusan Direksi-Decree of The Board No. 011.A/Sustainability_FR/P/VI/2012 tanggal 15 Juni 2015; tentang Kebijakan Persamaan Kesempatan Kerja-Equal Employment of Opportunity Policy. Kebijakan ini menjelaskan:</p> <ul style="list-style-type: none"> - First Resources and its subsidiaries will not discriminate against anyone in terms of employment or business activities - The selection process for hiring workers to fill the required positions is carried out based on qualifications and experience. The job candidates accepted are the people who best meet the requirements. - Promotion within the company is carried out in the same way. <p>The company has developed the procedures for employment as follow:</p> <ol style="list-style-type: none"> 1. Selection and recruitment - "Prosedur Rekrutmen dan Seleksi Karyawan No.FR.CHR.R&S.002" dated 1 November 2012. 	Complied

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		<p>It is explained that: Fulfilling the company's needs for employees/workers is in accordance with the required competencies and qualifications.</p> <ol style="list-style-type: none"> 2. Worker performance evaluation - "Prosedur Penilaian Prestasi Kerja Karyawan No. FR.CHR.R&S.001" dated 1 November 2012. 3. Worker relocation - "Prosedur Mutasi Karyawan No.FR.CHR.L&D.003" dated 1 July 2012. 4. Worker promotion - "Prosedur Promosi Karyawan No.FR.CHR.L&D.004" dated 1 July 2012. <p>Based on a review of SOP document No. FR.CHR.R&S.002 explains that the recruitment process as well as the implementation of the medical check up will then involve signing a Definite/Unspecified Time Work Agreement (PKWT/PKWTT) and made in 2 copies and stamped.</p> <p>Dilakukan verifikasi dokumen pada proses rekrutmen:</p> <p>Regarding worker promotions, this has been conveyed in indicator 6.1.3 above.</p>	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.	<p>The company has carried out routine pregnancy checks every month, here are the results of the checks for the last 3 months:</p> <ol style="list-style-type: none"> 1. October 2023: <ul style="list-style-type: none"> - Afdeling 1 as many as 8 female workers with negative results - Afdeling 2 as many as 4 female workers with negative results - Afdeling 3 as many as 3 female workers with negative results. 2. November 2023 <ul style="list-style-type: none"> - Afdeling 1 as many as 7 female workers with negative results - Afdeling 2 as many as 4 female workers with negative results - Afdeling 3 as many as 3 female workers with negative results. 3. December 2023 	Complied

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		<ul style="list-style-type: none"> - Afdeling 1 as many as 6 female workers with negative results - Afdeling 2 as many as 2 female workers with negative results - Afdeling 3 as many as 3 female workers with negative results. <p>4. January 2024</p> <ul style="list-style-type: none"> - Afdeling 1 as many as 6 female workers with negative results - Afdeling 2 as many as 2 female workers with negative results - Afdeling 3 as many as 3 female workers with negative results. <p>This pregnancy check is not carried out as a measure of discrimination, but is to identify spray workers who are pregnant and will be transferred to other jobs that are not related to chemicals.</p>	
6.1.5	(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.	<p>PT KAL and PT BSMJ have appointed the person responsible and also the chairman of the gender committee based on Decree letter No: 002/KAL-KG/X/2021" dated 1 October 2021 in the name of Mrs. Iin Puspita Sari. Furthermore, the chairman of the gender committee has rearranged the latest organizational structure for the 2024 period, as follows:</p> <ul style="list-style-type: none"> - Chair: Iin Puspita Sary - Deputy chairman: Stephan Warrens - Gender equality coordinator: Hernawati and Reza - Counseling Coordinators: Kristie Bakti Tarigan and Anggi Aulia - Employee Coordinator: Ayu Npvita Sari and Joni - Training Coordinator: Sarnita and Dirham <p>The gender committee activity program has been prepared for the 2024 period, including:</p> <ol style="list-style-type: none"> 1. Educational activities for female workers about harassment, violence and discrimination 	Complied

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		<p>2. Health checks for mothers and children through Posyandu activities every month.</p> <p>3. Cleaning activities in residential areas, held every Friday.</p> <p>5. Counseling female workers about women's reproductive rights.</p> <p>6. Counseling female workers about the importance of breast feeding</p> <p>Based on an interview with the Chair of the Gender Committee (Mrs. Iin), until this audit was carried out, there were no cases of harassment, violence and discrimination against female workers.</p>	
6.1.6	There is evidence of equal pay for the same work scope.	<p>Wage determination at PT KAL and PT BSMJ is based on East Kalimantan Governor Decree No. 100.3.3.1/K.840/2023 dated 30 November 2023 concerning Determination of the minimum wage for West Kutai Regency in 2024 of IDR 3,711,017.82 per month.</p> <p>The company has also formulated a wage scale structure based on Circular Letter from Deputy Managing Director No. 022/SE/DMD/I/2024 dated 30 January 2024. The lowest wages for workers with KHT (Permanent Daily Employee) status in Group A11-1 with a wage of IDR 3,711,018 and the highest wage in group A22-12 of IDR 3,746,518 . Meanwhile, for workers with PBT (Permanent Monthly Worker) status, the lowest wage in Group B11-1 is IDR 3,761,018 and the highest wage in Group B11-12 is IDR 3,796,518.</p> <p>The Company, through the Plantation Director, has issued Circular Letter No. 028/FR/XII-2020/SE/Plant dated 28 December 2020 concerning Provision of Premiums for harvesting, Care and Transport of FFB in FR Plantation Areas as of 1 January 2021.</p> <p>Based on the verification of the documents above, both the determination of the wage scale structure and the determination of premiums are in accordance with the rules and regulations of UUCK No. 11/2020 and Government Regulation no. 36/2021 concerning Wages.</p>	Complied

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		<p>In this surveillance audit, salary slip and payroll documents were verified for the period December 2023 and January 2024. These pay slip documents are presented in Indonesian.</p> <p>Based on the verification of the salary slip document, the wage documentation contains in detail basic wages, allowances (harvest premiums and non-harvest premiums), overtime wages, deductions (taxes, social security contributions), number of working hours and this is in accordance with applicable regulations and laws. applies.</p> <p>Interviews were conducted with several workers during the field visit, that the application of wages by the company was in accordance with the rules and regulations and was also in accordance with the Government Regulations and Work Agreements that had been signed.</p>	
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	(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>Wage determination at PT KAL and PT BSMJ is based on East Kalimantan Governor Decree No. 100.3.3.1/K.840/2023 dated 30 November 2023 concerning Determination of the minimum wage for West Kutai Regency in 2024 of IDR 3,711,017.82 per month.</p> <p>The company has also formulated a wage scale structure based on Circular Letter from Deputy Managing Director No. 022/SE/DMD/I/2024 dated 30 January 2024. The lowest wages for workers with KHT (Permanent Daily Employee) status in Group A11-1 with a wage of IDR 3,711,018 and the highest wage in group A22-12 of IDR 3,746,518 . Meanwhile, for workers with PBT (Permanent Monthly Worker) status, the lowest wage in Group B11-1 is IDR 3,761,018 and the highest wage in Group B11-12 is IDR 3,796,518.</p> <p>The Company, through the Plantation Director, has issued Circular Letter No. 028/FR/XII-2020/SE/Plant dated 28 December 2020 concerning</p>	Complied

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		<p>Provision of Premiums for harvesting, Care and Transport of FFB in FR Plantation Areas as of 1 January 2021.</p> <p>Based on the verification of the documents above, both the determination of the wage scale structure and the determination of premiums are in accordance with the rules and regulations of UUCK No. 11/2020 and Government Regulation no. 36/2021 concerning Wages.</p> <p>Several wage payment documents, such as paychecks and salary slips have been verified in 6.2.1 above.</p> <p>Based on the verification of the salary slip document above, the wage documentation contains in detail basic wages, allowances (harvest premiums and non-harvest premiums), overtime wages, deductions (taxes, social security contributions), number of working hours and this is in accordance with applicable regulations and laws. applies.</p> <p>Interviews were conducted with several workers during the field visit, that the application of wages by the company was in accordance with the rules and regulations and was also in accordance with the Government Regulations and Work Agreements that had been signed.</p>	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p>	<p>Documentation of pay and working conditions (regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) are set in Company Regulation 2021-2024 and related employment procedure, as well as in respective employment agreement.</p> <p>Document verification is carried out:</p> <ul style="list-style-type: none"> - PP (Company Regulation) for the 2022-2024 period which was ratified based on the Decree of the Head of the West Kutai Regency Manpower and Transmigration Service on 30 May 2022. - Employment Agreement Letter No. 433/SPK-BSMJ/I-2024 dated 15 January 2024 in the name of worker Kelvin Ferdinan (Harvester). 	Complied

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		<ul style="list-style-type: none"> - Employment Agreement Letter No. 401/SPK-BSMJ/I-2022 dated January 1 2022 in the name of worker Budiman (Harvester). <p>In the Company Regulations and Employment Agreement, KHT has explained working days, working hours, holidays, H1 & H2 leave rights for female workers, annual paid leave rights, social security and other employment matters.</p> <p>The explanation related to working days and working hours is clearly presented, where working days are 6 working days in a week and working hours are 7 (seven) hours a day and 40 (forty) hours in a week.</p> <p>This determination is in accordance with UUCK No. 11/2020 UU Cipta Kerja, PP no. 36/2021; regarding Remuneration.</p> <p>The payroll documents verified have given accurate information on compensation for all work performed, that is has included information of basic wage, over time, mandatory deductions (taxes, national insurance), and natura/rice pieces.</p> <p>Verify the salary slip document in 6.2.1 above.</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>Through Company Regulations for the 2022-2024 Period and also the Employment Agreement, the Company has established provisions related to employment, as follows:</p> <ul style="list-style-type: none"> - CHAPTER IV; Article 17: Working Time: working time is determined according to the applicable provisions and regulations, namely 7 (seven) hours of work one day or 40 (forty) hours in 1 week and working days from Monday to Saturday. Rest time is 1 hour and is not counted as working time. - Article 18: Overtime work: overtime work is considered valid if there is a written overtime order from the leadership and is in accordance with the Company's Overtime SOP - Article 19: Wages; consisting of basic wages, allowances, BPJS contributions, deductions including income tax deductions. 	Complied

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		<ul style="list-style-type: none"> - CHAPTER IX, Article 31: Holidays; holidays recognized by the company are official holidays set by the government. - Article 32; Annual Leave: the employee's annual leave entitlement in the first year of work is calculated from the number of months starting to work until December. The amount of annual leave for 12 working days after working for 12 months continuously. - Article 33; Maternity/Miscarriage Leave: maternity leave is given to female employees who are pregnant for 1.5 months before giving birth and 1.5 months after giving birth with full salary payments. - Article 34; Permit to Leave Work: in accordance with applicable laws, employees can leave work or leave work permits while still receiving wages (P2) and not reducing the entitlement to annual leave for the following purposes: <ul style="list-style-type: none"> a) Self-employed married: 3 working days b) Employees marry off children: 2 working days c) Employees circumcising/baptizing children: 2 working days d) Wife gives birth/miscarriage: 2 working days e) Husband/wife, parent/in-law, child or daughter-in-law dies: 2 working days f) Family member in the same house dies: 1 working day. <p>Based on interviews with several workers (5 harvesters and 5 sprayers) during the field visit, the companies (PT KAL and PT BSMJ) have complied with workers' rights, including the application of overtime wages in accordance with applicable laws and regulations. . There are no wage cuts for workers.</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	In this surveillance audit, field visits were also carried out to worker housing and other facilities (infrastructure) for the benefit of workers.	Complied

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	<p>or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p>	<p>From the observations, the company has provided quite good support and facilities and infrastructure to its workers.</p> <p>Based on document verification and interviews with KTU, PT KAL and PT BSMJ have provided facilities and infrastructure to their workers, including:</p> <ul style="list-style-type: none"> - Housing: adequate housing (permanent and semi permanent) with free electricity. Each house is occupied by one family. The company has yearly Capex to gradually improve the number of permanent housing. - Sanitation facilities: each housing has bathroom. The housing drainage in in good condition. - Water suppliers: The water supply is sufficient. Water quality regularly tested, latest on 7 December 2022 based on Lab report No. 013/LHU/LAB.A/XII/2022. - Medical: there is clinic with paramedic, and ambulance to bring patient to nearest hospital. - Educational: daycare, school, bus school - Mosque, Church - Recreational: sport field - Etc. <p>Maintenance of public facilities and infrastructure including workers' housing is carried out every year by making a budget for the 2024 period.</p>	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p>	<p>PT KAL and PT BSMJ have provided access to employees regarding adequate and affordable food, including the Employee Cooperative which provides basic necessities.</p> <p>The PT KAL plantation location is 5 km away and PT BSMJ is 10 km away from the Lendian Village traditional market with good road access,</p>	Complied

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		making it easy for employees to reach. The company also invites vegetable and fruit sellers to enter the PT KAL and PT BSMJ plantation areas every day. With this, it is easier for workers to obtain or access their daily food needs.																																																																																																																	
6.2.6	A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.	<div>There has been no significant change to meet the needs of a decent life. PT Ketapang Agro Lestari has calculated the Prevailing Wage – in-kind benefits for the period 2024. The calculation includes housing components, bonuses, education, health, etc.</div> <table><tr><th colspan="4">PT Ketapang Wages Assessment</th></tr><tr><th colspan="4">Year 2024</th></tr><tr><th>No.</th><th>Component</th><th>Parameter</th><th>Cost per Month (IDR)</th></tr><tr><td colspan="4">A. In Kind Benefits</td></tr><tr><td>1</td><td>Tunjangan Perumahan</td><td>Pembangunan rumah (total biaya dibagi 30 tahun)</td><td>IDR 20.302</td></tr><tr><td></td><td></td><td>Biaya maintenance perumahan</td><td>IDR 83.333</td></tr><tr><td>2</td><td>Bonus Karyawan</td><td>Tunjangan Hari Raya</td><td>IDR 251.667</td></tr><tr><td></td><td></td><td>Bonus Tahunan</td><td>IDR 503.333</td></tr><tr><td>3</td><td>Tunjangan Pendidikan</td><td>Biaya Perawatan Sekolah</td><td>IDR 13.825</td></tr><tr><td></td><td></td><td>Biaya Solar Bis Sekolah</td><td>IDR 7.988</td></tr><tr><td></td><td></td><td>Biaya Perawatan Bis Sekolah</td><td>IDR 3.750</td></tr><tr><td></td><td></td><td>Honor Guru</td><td>IDR 6.912</td></tr><tr><td></td><td></td><td>Bangunan Sekolah</td><td>IDR 55.300</td></tr><tr><td>4</td><td>Fasilitas Perumahan</td><td>Biaya instalasi listrik</td><td>IDR 14.350</td></tr><tr><td></td><td></td><td>Biaya aliran listrik</td><td>IDR 193.913</td></tr><tr><td></td><td></td><td>Biaya pemakaian air</td><td>IDR 30.795</td></tr><tr><td>5</td><td>Pelayanan Kesehatan</td><td>Pembelian obat-obatan</td><td>IDR 9.025</td></tr><tr><td></td><td></td><td>Honor Perawat</td><td>IDR 17.281</td></tr><tr><td></td><td></td><td>Bangunan</td><td>IDR 3.674</td></tr><tr><td></td><td></td><td>Perawatan</td><td>IDR 17.281</td></tr><tr><td>6</td><td>Tempat Penitipan anak</td><td>Pembangunan tempat penitipan anak</td><td>IDR 2.535</td></tr><tr><td></td><td></td><td>Perawatan bangunan</td><td>IDR 8.504</td></tr><tr><td></td><td></td><td>Gaji pengasuh</td><td>IDR 13.917</td></tr><tr><td>7</td><td>Sarana Olah Raga</td><td>Perawatan lapangan badminton</td><td>IDR 2.688</td></tr><tr><td></td><td></td><td>Perawatan lapangan volley ball</td><td>IDR 1.920</td></tr><tr><td colspan="3">Total In Kind Benefits</td><td>IDR 1.262.293</td></tr><tr><td>B.</td><td>Upah Pekerja (SK Gub. No. 100.3.3.1/K.840/2023) UMK Tahun 2024</td><td>Upah dalam sebulan</td><td>IDR 3.711.017</td></tr><tr><td colspan="3">Total Value of Prevailing Wage</td><td>IDR 4.973.310</td></tr></table> <div><div>PT KAL</div><div>- In kind benefit</div><div>IDR 1.262.293</div></div>	PT Ketapang Wages Assessment				Year 2024				No.	Component	Parameter	Cost per Month (IDR)	A. In Kind Benefits				1	Tunjangan Perumahan	Pembangunan rumah (total biaya dibagi 30 tahun)	IDR 20.302			Biaya maintenance perumahan	IDR 83.333	2	Bonus Karyawan	Tunjangan Hari Raya	IDR 251.667			Bonus Tahunan	IDR 503.333	3	Tunjangan Pendidikan	Biaya Perawatan Sekolah	IDR 13.825			Biaya Solar Bis Sekolah	IDR 7.988			Biaya Perawatan Bis Sekolah	IDR 3.750			Honor Guru	IDR 6.912			Bangunan Sekolah	IDR 55.300	4	Fasilitas Perumahan	Biaya instalasi listrik	IDR 14.350			Biaya aliran listrik	IDR 193.913			Biaya pemakaian air	IDR 30.795	5	Pelayanan Kesehatan	Pembelian obat-obatan	IDR 9.025			Honor Perawat	IDR 17.281			Bangunan	IDR 3.674			Perawatan	IDR 17.281	6	Tempat Penitipan anak	Pembangunan tempat penitipan anak	IDR 2.535			Perawatan bangunan	IDR 8.504			Gaji pengasuh	IDR 13.917	7	Sarana Olah Raga	Perawatan lapangan badminton	IDR 2.688			Perawatan lapangan volley ball	IDR 1.920	Total In Kind Benefits			IDR 1.262.293	B.	Upah Pekerja (SK Gub. No. 100.3.3.1/K.840/2023) UMK Tahun 2024	Upah dalam sebulan	IDR 3.711.017	Total Value of Prevailing Wage			IDR 4.973.310	Complied
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		<p>- Basic Salary (lowest grade) IDR 3.551.180</p> <p>- Prevailing wage IDR 4.816.277</p> <p>The application of wages at PT KAL and PT BSMJ is the same, namely using Governor's Decree No. Governor Decree No. 100.3.3.1/K.840/2023 dated 30 November 2023 concerning Determination of the minimum wage for West Kutai Regency in 2024 of IDR 3,711,017.82 per month. However, because the area and location of PT BSMJ are separate from PT KAL, there are slight differences in the calculation of living conditions for the 2024 period, namely:</p> <table border="1"> <thead> <tr> <th colspan="4">PT Borneo Surya Mining Jaya</th></tr> <tr> <th colspan="4">Year 2024</th></tr> <tr> <th>No.</th><th>Component</th><th>Parameter</th><th>Cost per Month (IDR)</th></tr> </thead> <tbody> <tr> <td colspan="4">A. In Kind Benefits</td></tr> <tr> <td>1</td><td>Tunjangan Perumahan</td><td>Pembangunan rumah (total biaya dibagi 30 tahun)</td><td>IDR 20.302</td></tr> <tr> <td></td><td></td><td>Biaya maintenance perumahan</td><td>IDR 83.333</td></tr> <tr> <td>2</td><td>Bonus Karyawan</td><td>Tunjangan Hari Raya</td><td>IDR 251.667</td></tr> <tr> <td></td><td></td><td>Bonus Tahunan</td><td>IDR 503.333</td></tr> <tr> <td>3</td><td>Tunjangan Pendidikan</td><td>Biaya Perawan Sekolah</td><td>IDR 7.500</td></tr> <tr> <td></td><td></td><td>Biaya Solar Bis Sekolah</td><td>IDR 4.333</td></tr> <tr> <td></td><td></td><td>Biaya Perawatan Bis Sekolah</td><td>IDR 6.912</td></tr> <tr> <td></td><td></td><td>Honor Guru</td><td>IDR 55.299</td></tr> <tr> <td></td><td></td><td>Bangunan Sekolah</td><td>IDR 6.554</td></tr> <tr> <td>4</td><td>Fasilitas Perumahan</td><td>Biaya instalasi listrik</td><td>IDR 14.350</td></tr> <tr> <td></td><td></td><td>Biaya aliran listrik</td><td>IDR 193.913</td></tr> <tr> <td></td><td></td><td>Biaya pemakaian air</td><td>IDR 30.795</td></tr> <tr> <td>5</td><td>Pelayanan Kesehatan</td><td>Pembelian obat-obatan</td><td>IDR 9.025</td></tr> <tr> <td></td><td></td><td>Honor Perawat</td><td>IDR 17.281</td></tr> <tr> <td></td><td></td><td>Bangunan</td><td>IDR 3.674</td></tr> <tr> <td></td><td></td><td>Perawatan</td><td>IDR 17.281</td></tr> <tr> <td>6</td><td>Tempat Penitipan anak</td><td>Pembangunan tempat penitipan anak</td><td>IDR 2.535</td></tr> <tr> <td></td><td></td><td>Perawatan bangunan</td><td>IDR 8.504</td></tr> <tr> <td></td><td></td><td>Gaji pengasuh</td><td>IDR 13.917</td></tr> <tr> <td>7</td><td>Sarana Olah Raga</td><td>Perawatan lapangan badminton</td><td>IDR 2.688</td></tr> <tr> <td></td><td></td><td>Perawatan lapangan volley ball</td><td>IDR 1.920</td></tr> <tr> <td colspan="3">Total In Kind Benefits</td><td>IDR 1.255.116</td></tr> <tr> <td>B.</td><td>Upah Pekerja (SK Gub. No. 100.3.3.1/K.840/2023) UMK Tahun 2024</td><td>Upah dalam sebulan</td><td>IDR 3.711.017</td></tr> <tr> <td colspan="3">Total Value of Prevailing Wage</td><td>IDR 4.966.133</td></tr> </tbody> </table> <p>PT BSMJ</p>	PT Borneo Surya Mining Jaya				Year 2024				No.	Component	Parameter	Cost per Month (IDR)	A. In Kind Benefits				1	Tunjangan Perumahan	Pembangunan rumah (total biaya dibagi 30 tahun)	IDR 20.302			Biaya maintenance perumahan	IDR 83.333	2	Bonus Karyawan	Tunjangan Hari Raya	IDR 251.667			Bonus Tahunan	IDR 503.333	3	Tunjangan Pendidikan	Biaya Perawan Sekolah	IDR 7.500			Biaya Solar Bis Sekolah	IDR 4.333			Biaya Perawatan Bis Sekolah	IDR 6.912			Honor Guru	IDR 55.299			Bangunan Sekolah	IDR 6.554	4	Fasilitas Perumahan	Biaya instalasi listrik	IDR 14.350			Biaya aliran listrik	IDR 193.913			Biaya pemakaian air	IDR 30.795	5	Pelayanan Kesehatan	Pembelian obat-obatan	IDR 9.025			Honor Perawat	IDR 17.281			Bangunan	IDR 3.674			Perawatan	IDR 17.281	6	Tempat Penitipan anak	Pembangunan tempat penitipan anak	IDR 2.535			Perawatan bangunan	IDR 8.504			Gaji pengasuh	IDR 13.917	7	Sarana Olah Raga	Perawatan lapangan badminton	IDR 2.688			Perawatan lapangan volley ball	IDR 1.920	Total In Kind Benefits			IDR 1.255.116	B.	Upah Pekerja (SK Gub. No. 100.3.3.1/K.840/2023) UMK Tahun 2024	Upah dalam sebulan	IDR 3.711.017	Total Value of Prevailing Wage			IDR 4.966.133	
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6	Tempat Penitipan anak	Pembangunan tempat penitipan anak	IDR 2.535																																																																																																																
		Perawatan bangunan	IDR 8.504																																																																																																																
		Gaji pengasuh	IDR 13.917																																																																																																																
7	Sarana Olah Raga	Perawatan lapangan badminton	IDR 2.688																																																																																																																
		Perawatan lapangan volley ball	IDR 1.920																																																																																																																
Total In Kind Benefits			IDR 1.255.116																																																																																																																
B.	Upah Pekerja (SK Gub. No. 100.3.3.1/K.840/2023) UMK Tahun 2024	Upah dalam sebulan	IDR 3.711.017																																																																																																																
Total Value of Prevailing Wage			IDR 4.966.133																																																																																																																

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		- In kind benefit IDR 1.255.116 - Basic Salary (lowest grade) IDR 3.551.180 - Prevailling wage IDR 4.803.135 Based on the verification of the DLW calculation documents above, both PT KAL and PT BSMJ have implemented wages and benefits that are equivalent to the decent living needs of workers at each location.	
<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	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	Based on document verification and interviews with representatives of the Bipartite LKS and KTU. That PT KAL and PT BSMJ employ workers with Permanent Worker status or KHT (Permanent Daily Employees) and PBT (Permanent Monthly Workers) so that there are no daily or part-time workers. Based on the recruitment procedure (Permanent Daily Employees Doc. No.AD.PNK.HRD.R&S.0002.001), workers are recruited with Permanent Daily status with a trial period of 3 months who will then be evaluated to be proposed as permanent daily workers based on a Daily Work Agreement Letter Still. So that until January 2024 workers at PT KAL and PT BSMJ are 100% permanent employees.	Complied
<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			

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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>During audit ASA2 there is no changing on policy of recognizing freedom of association and right to collective bargaining. PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has a published statement recognizing freedom of association and right to collective bargaining as per "Surat Edaran Nomor: PH/SE/00/XI/2020 dated 19 November 2020. The policy stated at point 2 "<i>Perusahaan menjamin kebebasan karyawan dalam berserikat dan menyampaikan pendapat yang sesuai dengan aturan hukum yang berlaku di Indonesia</i>" –The company guarantees the freedom of employees to associate and express opinions in accordance with the applicable laws in Indonesia. The policy available in Bahasa Indonesia and can be understood by workers.</p> <p>The policy has been communicated to all workers through master morning and meeting. Latest refreshment for socialization evidence in PT Ketapang Agro Lestari as per "Laporan Pelatihan/Sosialisasi" dated 17 February 2024 and in PT Borneo Surya Mining Jaya on 12 February 2024.</p> <p>During interview with workers and LKS bipartite on 6 & 7 March 2024 confirmed that they have aware and understand regarding the policy and their right or freedom to express their opinion and made the association or to collective bargaining. However currently there is no desire of workers to form a labor union.</p> <p>There is no union labour formed in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/366/DTKT-BHI/II/2023 Tentang Pencatatan Lembaga Kerjasama Bipartit PT Ketapang Agro Lestari" dated 20 February 2023; register number "Tanda Bukti</p>	Complied
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		<p>Pencatatan LKS Bipartit Nomor: 568/363/DTKT-BHI/II/2023" dated 20 February 2023.</p> <p>LKS Bipartite PT Borneo Surya Mining Jaya has been formed and registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/364/DTKT-BKHI/II/2023 Tentang Pencatatan Lembaga Kerjasama Bipartit PT Borneo Surya Mining Jaya" dated 20 February 2023; register number – "Tanda Bukti Pencatatan Nomor 568/370/DTKT-BHI/II/2023" dated 20 February 2023.</p> <p>In 2024 there are changing on the structure of LKS Bipartite of PT Ketapang Agro Lestari according to ; company has submit the application letter to register the new LKS Bipartite structure to Dinas Tenaga Kerja dan Transmigrasi Kabupaten Kutai Barat, letter No. KAL/001/I-2023/HR dated 23 January 2023.</p>	
6.3.2	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>There is no union labour formed in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya, however there are organisation of LKS Bipartite which is the communication forum representing the all employee in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya. LKS Bipartite has been registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/366/DTKT-BHI/II/2023 Tentang Pencatatan Lembaga Kerjasama Bipartit PT Ketapang Agro Lestari" dated 20 February 2023; register number "Tanda Bukti Pencatatan LKS Bipartit Nomor: 568/363/DTKT-BHI/II/2023" dated 20 February 2023.</p> <p>LKS Bipartite PT Borneo Surya Mining Jaya has been formed and registered in Manpower office of Kutai Barat Regency as per "Surat Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi kabupaten Kutai Barat Nomor: 568/364/DTKT-BKHI/II/2023 Tentang Pencatatan Lembaga Kerjasama Bipartit PT Borneo Surya Mining Jaya" dated 20</p>	Complied

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		<p>February 2023; register number – “Tanda Bukti Pencatatan Nomor 568/370/DTKT-BHI/II/2023” dated 20 February 2023.</p> <p>Regular meeting has been programme to discuss about the issue regarding employment and the update of employment regulation.</p> <p>Sample of LKS Bipartite meeting on 30 November 2023 in PT Ketapang Agro Lestari and 21 February 2024 in PT Borneo Surya Mining Jaya discussing the employment policy, agreement to increase worker performance productivity and output to enhance workers benefit and discussing the changing of LKS Bipartite Structure.</p> <p>Attendance list and minutes of meeting are available and verified during audit.</p>	
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p>	<p>PT Ketapang Agro Lestari Mill and Estate has shown the organisation of LKS Bipartite update Feb 2024, the organisation structure are as below:</p> <ul style="list-style-type: none"> - Chairman: Rahmat Taufik Nasution - Vice Chairman: Sadirman Saputra - Secretary: Deni Jaelani - Member: Chandra Mendrofa, Janbaretson Purba, Mikola Ananda, Alam Nasra, Andika Hutabarat <p>PT Borneo Surya mining Jaya Estate has shown the organisation of LKS Bipartite, since latest audit 2023 there is no change in the LKS Bipartite organisation structure. The organisation structure are as below:</p> <ul style="list-style-type: none"> - Chairman: Desto Hia - Secretary:” Hartono - Member: Handanta Ginting, Minanto, Leo Candra Simbolon, Bena Prima Bangung, Nobel Sipayung, Pintarman Hutapea. <p>Formation of LKS Bipartite is freely elected and does not interfere by management.</p>	Complied

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		<p>According to the organisation of labour organization (LKS Bipartite) noted that organization member consist of 1:1 person representative of Company management and representative of workers/labour.</p> <p>LKS Bipartite organization has been registered in Dinas Tenaga Kerja (Manpower Office) Kabupaten Kutai Barat.</p>	
Criteria 6.4: Children are not employed or exploited.			
6.4.1	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>The company has had a policy related to child labor since 2012 and until this surveillance there has been no change. PT KAL and PT BSMJ have company policies regarding child protection, including the prohibition of child labor in Child Labor Policy No. 011.B/SUSTANIABILITY_FR/P/VI/2012 dated 15 June 2015 which states that the company is committed not to employ underage children. 18 years old.</p> <p>This policy has been socialized to all employees during the morning roll call and pamphlets posted in offices/work areas, as well as to external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on January 29 2024, the material and weight of the event as well as the attendance list. can be demonstrated during the audit. Apart from workers, it is also disseminated to all third parties (Contractors) who collaborate with PT Ketapang Agro Lestari through direct meetings at the time of signing the cooperation contract. The contract states commitments regarding: the use of PPE, prohibition of the disposal of B3 waste, labor protection (including the prohibition of the use of child and underage workers) and compliance with law and human rights including the implementation of ethical behavior.</p> <p>This policy has been socialized to all employees during the morning roll call and pamphlets posted in offices/work areas, as well as to external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on January 30 2023, the material and weight of the</p>	Complied

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		<p>event as well as the attendance list. can be demonstrated during the audit.</p> <p>This policy has also been conveyed to all third parties (Contractors) who collaborate with PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya through direct meetings at the time of signing the cooperation contract. The contract states commitments regarding: the use of PPE, prohibition of the disposal of B3 waste, labor protection (including the prohibition of the use of child and underage workers) and compliance with law and human rights including the implementation of ethical behavior.</p> <p>Based on interviews with several contractors during this surveillance audit, in general they understood the prohibition on the use of child labor or underage workers.</p> <p>Information was obtained from the Chair of the Bipartite LKS and the Chair of the Gender Committee during the interview, that to date PT KAL and PT BSMJ do not employ child and underage workers, the youngest age based on the Worker List for the January 2024 period is 20-21 years.</p>	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>Based on the verification of the list of workers in Plantations and Factories updated in January 2024, it can be shown that no workers were under 18 years of age at the time they were recruited. The employee list contains information regarding their date of birth and the date they joined the company. It has also been verified during field observations and interviews with stakeholders, that the company does not recruit child labour.</p> <p>Verification is carried out during job selection based on SOP for Selection and Recruitment No.FR.CHR.R&S.002" dated November 1 2012.</p> <p>Information was obtained from the Chair of the Bipartite LKS and the Chair of the Gender Committee during the interview, that to date PT KAL and PT BSMJ do not employ child and underage workers, the youngest age based on the Worker List for the January 2024 period is 20-21 years.</p>	Complied

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6.4.3	(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.	As explained in indicator 6.4.2, no workers who are less than 18 years old at the time they were joining.	Complied
6.4.4	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>The company has had a policy related to child labor since 2012 and until this surveillance there has been no change. PT KAL and PT BSMJ have company policies regarding child protection, including the prohibition of child labor in Child Labor Policy No. 011.B/SUSTANIABILITY_FR/P/VI/2012 dated 15 June 2015 which states that the company is committed not to employ underage children. 18 years old.</p> <p>This policy has been socialized to all employees during the morning roll call and pamphlets posted in offices/work areas, as well as to external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on January 29 2024, the material and weight of the event as well as the attendance list. can be demonstrated during the audit. Apart from workers, it is also disseminated to all third parties (Contractors) who collaborate with PT Ketapang Agro Lestari through direct meetings at the time of signing the cooperation contract. The contract states commitments regarding: the use of PPE, prohibition of the disposal of B3 waste, labor protection (including the prohibition of the use of child and underage workers) and compliance with law and human rights including the implementation of ethical behavior.</p> <p>This policy has been socialized to all employees during the morning roll call and pamphlets posted in offices/work areas, as well as to external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on January 30 2023, the material and weight of the event as well as the attendance list. can be demonstrated during the audit.</p> <p>This policy has also been conveyed to all third parties (Contractors) who collaborate with PT Ketapang Agro Lestari and PT Borneo Surya Mining</p>	Complied

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		Jaya through direct meetings at the time of signing the cooperation contract. The contract states commitments regarding: the use of PPE, prohibition of the disposal of B3 waste, labor protection (including the prohibition of the use of child and underage workers) and compliance with law and human rights including the implementation of ethical behavior.	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	(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>There are no changes of company policy compare to last year audit</p> <p>A policy to prevent sexual and all other form of harassment and violence are available in Decree of the Board No: 011.C/SUSTAINABILITY_FR/P/VI/2012 regarding Sexual Harassment Policy" dated 15 June 2012, signed by CEO. Stated in the Policy that First Resources support the strict enforcement of law. Each sexual harassment report will handle properly and confidentially to get a fair statement and can reduce the risk of harm.</p> <p>Dissemination of Company Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints, child workers, sexual harrassment, reproductive rights) was conducted on 15-16 February 2024 to workers.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to local community on 24 February 2024 that attended by 20 peoples, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL.</p> <p>Dissemination of Company Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints,</p>	Complied

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		<p>child workers, sexual harrassment, reproductive rights) was conducted on 12 February 2024 to workers.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to local community on 28 February 2024 which attended by 13 peoples, the material and event weight and attendance list can be shown at the time of the audit.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p>	<p>There are no changes of company policy compare to last year audit</p> <p>A policy to protect the reproductive rights of all, especially of women are available in Decree of the Board No: 011.D/SUSTAINABILITY_FR/P/VI/2012 regarding Protection of Reproductive Rights Policy" dated 15 June 2012, signed by CEO.</p> <p>Dissemination of Company Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints, child workers, sexual harrassment, reproductive rights) was conducted on 15-16 February 2024 to workers.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to local community on 24 February 2024 that attended by 20 peoples, the material and event weight and attendance list can be shown at the time of the audit.</p> <p>PT BSMJ</p> <p>PT BSMJ is the sister company of PT KAL, under the parent company of First Resource Ltd. Therefore, the procedure it the same as PT KAL.</p> <p>Dissemination of Company Code of Ethics, company procedure and policy (human rights, no discrimination, communication and complaints, child workers, sexual harrassment, reproductive rights) was conducted on 12 February 2024 to workers.</p> <p>This procedure has been disseminated to all stakeholders, based on Stakeholder Meeting to local community on 28 February 2024 which</p>	Complied

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		attended by 13 peoples, the material and event weight and attendance list can be shown at the time of the audit.	
6.5.3	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>The company has identified workers who are still pregnant and breastfeeding, as of January 2024 there are 26 female workers who are pregnant.</p> <p>Of the 26 pregnant female workers, a sample of 9 people was taken to identify the needs of new mothers in the company environment. This survey was carried out using a questionnaire filling method. From the questionnaire, the following conclusions were obtained:</p> <ul style="list-style-type: none"> - The need to guarantee the health of mothers and children, through providing child immunizations - Providing training related to caring for toddlers. - The nutritional needs and fulfillment of children and mothers. - Routine examination of mother and child (every month) to monitor child growth. <p>Some of the activities carried out for mothers who have just given birth or who have just breastfed are the Posyandu program every month and this is in accordance with the applicable legal regulations, Domestic Regulation No. 19 of 2011.</p> <p>During interviews with the Gender Committee and Bipartite Institutions, information was obtained that workers had been assessed regarding the needs of new mothers and were aware of the company's provision of time for breastfeeding during working hours (approximately 1 hour) for the right to breastfeed their children.</p>	Complied
6.5.4	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.	As written on the website of company, it is stated that external parties/stakeholders can submit complaints to First Resources Group via the Whistleblower Hotline, with or without the identity of the reporter, via the channels: First Resources Group	Complied

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		<p>Address: Jl. W.R Supratman, Kandang Limun, Bengkulu 38371A, INDONESIA.</p> <p>Tlephone: +62-736-21170 / 21884</p> <p>Faksimile adalah +62-736-22105.</p> <p>The First Resources Group (FRG) Whistleblower Hotline is a tool that can be used by employees, business partners, associates/counterparties, and other parties to report potential violations, which include the following matters:</p> <ul style="list-style-type: none"> - Acts of corruption, collusion, and nepotism; - Inappropriate business practices; - Abuse of authority that conducted by FRG employees for the personal interest; - Violation on company's policies and procedures; - Violation on prevailing laws; - Other inappropriate actions that could damages/losses the company and stakeholders (employees, business partner, associates/counterparties, and other parties). <p>Apart from that, it is also related to whistleblowing and anonymity which are explained in the Communication Procedures (Doc Code FR.EMS.CHE No. 02 dated 22 November 2020, last revised 24 February 2020);</p> <ul style="list-style-type: none"> - Point 3.11 states that for every complaint received by the plantation (local) or regional office, the company will provide a response to the reporter (stakeholder) in accordance with the Flowchart for Handling Social Problems FR.EMS.CIE-1/1-0/01-08-2011. <p>Whistleblowing and anonymity are explained in point 3.14.</p> <ul style="list-style-type: none"> - 3.14.3 Company management will guarantee the anonymity of the reporter/whistleblower including confidentiality, security, reputation 	
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		<p>and good name for every Stakeholder who conveys confidential information to the company.</p> <p>Sending complaints via mailbox and SMS is regulated in the Complaint Handling SOP (Doc Code IAD-PPN-1 dated 3 September 2012). Any suggestions/complaints via the box or short message service will be followed up by the internal audit director and reported to the managing director.</p> <p>This mechanism has been socialized to workers at PT KAL on 19-20 December 2023, and external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on 24 January 2023, the material and weight of the event as well as the attendance list can be displayed during the audit.</p> <p>Based on interviews with workers and stakeholders, it is known that they understand the company's complaint mechanism, which respects anonymity and protects whistleblowers.</p> <p>Expansion of the scope of PT BSMJ</p> <p>PT BSMJ is a sister company of PT KAL, under the parent First Resource Ltd. Therefore, the mechanism is the same as PT KAL.</p> <p>This mechanism has been socialized to workers at PT BSMJ on January 15 2024, and external stakeholders, based on the Stakeholder Meeting to the community and to plasma farmers on January 27 2024, the material and weight of the event as well as the attendance list can be displayed during the audit.</p> <p>Based on interviews with workers and stakeholders, it is known that they understand the company's complaint mechanism, which respects anonymity and protects whistleblowers.</p>	
Criteria 6.6: No forms of forced or trafficked labour are used.			

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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 KAL and PT BSMJ have developed procedures for employee recruitment, regulating that employee recruitment and promotion are based on skills, work experience and work evaluation, such as:</p> <ol style="list-style-type: none"> 1. Employee Recruitment and Selection: Doc. No. HR-SOP01-11 2. Department Promotion: Doc. No. HR-SOP04-02 3. Decreased Department: Doc. Number HR-SOP05-01 4. Mutations: Doc. No. HR-SOP06-03 5. Termination & Termination of Employees: HR-SOP11-04 6. Resignation: HR-SOP12-03 <p>All workers have a work agreement; regulates the scope of work, term of employment agreement, working hours, payment of salaries, overtime and Social Security. Based on verification of the employee master list for January 2024, there is no indication that there will be a contract substitution. All employees have a work agreement that explains their rights and obligations including the scope of work.</p> <p>Based on the overtime work order, it has been verified that there is no indication that there is an overtime work order, overtime work is carried out based on approved orders. There is no indication that there are workers working because of debt bondage, and there are no costs whatsoever when recruiting workers. All workers have been determined based on an agreed work contract. If a worker decides to stop working before the contract period ends, the company will conduct counseling/interviews with the worker concerned and the decision will be taken based on an agreement between the two parties.</p>	Complied
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>Based on document verification and interviews with representatives of the Bipartite LKS and KTU. That PT KAL and PT BSMJ employ workers with Permanent Worker status or KHT (Permanent Daily Employees) and PBT (Permanent Monthly Workers) so that there are no daily or part-time workers. Based on the recruitment procedure (Permanent Daily</p>	Complied

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		Employees Doc. No.AD.PNK.HRD.R&S.0002.001), workers are recruited with Permanent Daily status with a trial period of 3 months who will then be evaluated to be proposed as permanent daily workers based on a Daily Work Agreement Letter Still. So that until January 2024 workers at PT KAL and PT BSMJ are 100% permanent employees.	
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	(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>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has identify the responsible person for Health and Safety namely Ahli K3 Umum (OHS Expert). The responsible person has been trained as OHS expert and obtained the certificate on behalf Melrandy Sutrisno.</p> <p>OHS expert Appointment letter from Ministry of Manpower According to "Keputusan Menteri Ketenagakerjaan RI Nomor: 5/5271/AS.01.03/IV/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum" dated 17 April 2023, valid for 3 years. OHS Expert Licence number 0030170423/Q-AK3U/64/IV/2023 dated 17 April 2023, valid until 17 April 2026.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has formed the Safety Committee (P2K3) which has been registered and approved by Manpower and Transmigration Office Kalimantan Timur Province as per:</p> <ul style="list-style-type: none"> - "Keputusan Kepala Dinas tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: 500.15.18.5/775/DTKT-III Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) PT Ketapang Agro Lestari" dated 6 February 2024". Safety Committee Organisation Structure consist of: <ul style="list-style-type: none"> ✓ Chairman: Eko Suprihatin ✓ Vice Chairman 1: Rahmat Taufik Nasution ✓ Vice Chairman 2: Ardi Ahmad Fauzi ✓ Secretary: Melrandy Sutrisno 	Non-compliance

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		<ul style="list-style-type: none"> ✓ Vice Secretary: Deni Jailani ✓ Member: Leonardo Siahaan, Armindo Sitorus, Amiruddin Lubis, Chandra Mendrova, Michael Kopong, Hendri ST Silaen, Andika Fikram, Suyadi, Renaldy, Pardomuan Hutahean. - "Keputusan Kepala Dinas tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur Nomor: 500.15.18.5/644/P2K3/PPK/DTKT/II/2023 Tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3) PT Borneo Surya Mining Jaya" dated 7 February 2023". Safety Committee Organisation Structure consist of: <ul style="list-style-type: none"> ✓ Chairman: Eko Suprihatin ✓ Vice Chairman 1: Desto Hia ✓ Secretary: Melrandy Sutrisno ✓ Member: Junaidin, Minanto, Wahyu Hidayat, Handanta Ginting, Joshua Falentino Hutape, Leo Candra Simbolon, Michael Kopong, Fernando, Suryadinata. <p>Safety committee organisation has a responsibility to arrange the OHS work programme and monitor its implementation and ensure the OHS Management performance well maintained.</p> <p>Safety committee (P2K3) meeting conducted each month to discuss the OHS program implementation progress and evaluation. Minutes of P2K3 meeting was sighted as per "Laporan Pertemuan Bulanan P2K3", sample seen for period April 2023 – December 2023. Record of P2K3 meeting can be demonstrated during audit, sample seen: P2K3 meeting dated 31/10/2023, 30/11/2023, 30/12/2023 discussing the OHS programme implementation, accident report, and other issue related to OHS.</p> <p>OHS performance report are available in Laporan Triwulan P2K3 which is reported to Manpower Office "Dinas Tenaga Kerja dan Transmigrasi Provinsi Kalimantan Timur" each quarter. Sample seen for report period</p>	
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		<p>Q2 - Q4 year 2023, receipt of report submission are available in "Form Serah Terima".</p> <p>Non conformity:</p> <p>PT Ketapang Agro Lestari has appointed responsible person(s) for H&S namely Ahli K3 Umum on behalf Melrandy Sutrisno, OHS expert Appointment letter from Ministry of Manpower According to "Keputusan Menteri Ketenagakerjaan RI Nomor: 5/5271/AS.01.03/IV/2023 Tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja Umum" dated 17 April 2023, valid for 3 years. OHS Expert Licence number 0030170423/Q-AK3U/64/IV/2023 dated 17 April 2023, valid until 17 April 2026. In the decree letter stated that Melrandy Sutrisno is appointed for PT Citra Agro Kencana not PT Ketapang Agro Lestari.</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>During this audit ASA2, there is no changing on Accident and emergency procedures. PT KAL and BSMJ has established documented procedures related to accident and emergency procedure in local language Bahasa Indonesia:</p> <ul style="list-style-type: none"> - SOP Emergency and Responsibility FR.EMS.ERS dated 1 September 2011 - SOP Handling of Emergency Accident and Nearmiss FR.OSPH.P12 dated 1 September 2011 <p>According to the emergency procedure, the emergency conditions have been identified including: working accident, Fire, explosion at buildings, chemical spill and poisonings also armed interference or ambush. The procedures described the roles and responsibilities of each emergency response team include the mechanism how to conduct medical evacuation to near hospital/local health center, the emergency contact number of each internal emergency team and external related parties such as public fire station at local area Kabupaten Kutai Barat and Public health center were also available.</p>	Complied

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		<p>Company has formed the emergency response team as per "Satuan Tugas Pengendalian kebakaran Lahan dan Kebun & Kesiapsiagaan Tanggap Darurat" updated February 2024 as below:</p> <p><u>PT Ketapang Agro Lestari Estate</u></p> <ul style="list-style-type: none"> - Coach: Eko Wahyudi (GM) - Chairman: Rahmat Nasution (EM) - Secretary: Melrandy Sutrisno (Regional Sustainability) - Daily Coordinator: Faisal Nasution - Fire Squad: 5 personel - Liaison Squad: 7 personel - Evacuation Squad: 6 personel - Elimination Squad: 5 personel - Healthy/Medical Squad: 6 personel - Security Squad: 6 personel - Recovery Squad: 5 personel <p><u>PT Ketapang Agro Lestari Mill</u></p> <ul style="list-style-type: none"> - Coach: Eko Wahyudi (GM) - Chairman: Aang Sukendar (MM) - Secretary: Melrandy Sutrisno (Regional Sustainability) - Daily Coordinator: Ardy A Fauzi, Deni Jailani - Fire Squad: 5 personel - Liaison Squad: 6 personel - Evacuation Squad: 6 personel - Elimination Squad: 6 personel - Healthy/Medical Squad: 6 personel 	
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		<ul style="list-style-type: none"> - Security Squad: 6 personel - Recovery Squad: 6 personel <p><u>PT Borneo Surya Mining Jaya</u></p> <ul style="list-style-type: none"> - Chairman: Desto Five Hia (EM) - Secretary: Melrandy Sutrisno (Regional Sustainability) - Daily Coordinator: Hadanta Ginting, Joshua Hutapea - Fire Squad: 6 personel - Liaison Squad: 6 personel - Evacuation Squad: 6 personel - Elimination Squad: 6 personel - Healthy/Medical Squad: 6 personel - Security Squad: 6 personel - Recovery Squad: 6 personel <p>Emergency response team has conducted the regular training and drill to response the emergency situation, sample seen: Basic Fire training and drill on 11 December 2023 at PT Ketapang Agro Lestari. Evidence of emergency response training and drill can be demonstrated during audit. Another training for fire mitigation and handling for emergency response team on 13 May 2023 by Sustainability team in Ketapang Agro Lestari Estate was sighted.</p> <p>First aid equipment are available in the worksite both in Estate and Mill. Sample seen:</p> <ul style="list-style-type: none"> - At field, brought by field foreman: 7 box. 	
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		<p>- At mill and estate 13 box, covering: estate office, mill office, warehouse office, workshop, Rayon office, fertilizer warehouse, sortation station, hazardous waste storage, laboratorium.</p> <p>First aid training for field foreman has been conducted on 15 & 16 February 2024 for PT KAL and 12 February for PT BSMJ.</p> <p>Record of accident are available in "Monitoring Kecelakaan Kerja" PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya 2023. Report of accident period January – December 2023 are available. Each accident case were followed up by investigation as record in "PT KAL Accident Report" wich explain the detail of accident case and chronology.</p> <p>Accident report are review in regular basis each month through P2K3 meeting. Record of P2K3 meeting can be demonstrated during audit, sample seen: P2K3 meeting dated 31/10/2023, 30/11/2023, 30/12/2023 discussing the OHS programme implementation, accident report, and other issue related to OHS.</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p>	<p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has demonstrated the record of realization the OHS program 2023/2024 including 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.</p> <p>Evidence of PPE provision can be shown as per "Berita Acara serah terima Alat pelindung Diri". Sample seen: "Berita Acara serah terima Alat Pelindung Diri" dated February 2024, 1 March 2024, 2 March 2024, 3 March 2024; PPE provision for warehouse workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker), harvester (safety helmet, safety goggles, handgloves, apron, safety boots, masker, sickle cover), spraying workers (safety helmet, safety goggles, handgloves, apron, safety boots, masker) and fertilizer workers (safety helmet,</p>	Complied

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		<p>safety goggles, handgloves, apron, safety boots, masker). During interview with workers confirmed that company has provide the PPE according to the job type for all workers free of charge.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has provide sanitation facilities for spraying operator, so that workers can change out of PPE, wash and put on their personal clothing. Sanitation facilities provide in area of Agrochemical warehouse with separate place.</p> <p>Based on field visit to house of agrochemical mixing and PPE wash/laundry and storage at PT KAL and PT BSMJ can be demonstrated that sanitation facilities are well function and sufficient for spraying workers.</p>	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p>	<p>All workers have been provided with medical care and accident insurance (BPJS Ketenagakerjaan & BPJS Kesehatan).</p> <p>The insurances were still valid as seen by the recent slip payment in January – December 2023 for estate and mill.</p> <p>Several insurance payments are reviewed and are in accordance with the number of workers. Sample seen:</p> <ul style="list-style-type: none"> - BPJS Kesehatan Payment period December 2023 for Ketapang Agro Lestari Estate, number of workers paid 1,377 workers and 479 dependent. - BPJS Kesehatan Payment period December 2023 for Ketapang Agro Lestari POM, number of workers paid 107 workers and 50 dependent. - BPJS Kesehatan payment period December 2023 for Borneo Surya Mining Jaya Estate, number of workers paid 418 workers - BPJS Ketenagakerjaan payment period December 2023 for Ketapang Agro Lestari Estate, number of workers paid 1,322 workers 	Complied

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		<ul style="list-style-type: none"> - BPJS Ketenagakerjaan payment period December 2023 for Ketapang Agro Lestari Mill, number of workers paid 133 workers - BPJS Ketenagakerjaan payment period December 2023 for Borneo Surya Mining Jaya Estate, number of workers paid 489 workers <p>Billing statement and bank transfer for BPJS Ketenagakerjaan and BPJS Kesehatan payment are available. Noted that payment period for BPJS Kesehatan and BPJS Ketenagakerjaan is different, BPJS Kesehatan payment carried out at the beginning of the current month whilst BPJS Ketenagakerjaan paid after the month's payroll payments end, so that there may be differences in the number of employees in that period due to employee turnover.</p> <p>Based on interview with sampled worker during the field visit in estate and mill, the affected workers received appropriate medical treatment from the insurance policy.</p>	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics.	<p>PT KAL and PT BSMJ has record Occupational injuries using Lost Time Accident (LTA) metrics. Report of injuries present in "Rekapitulasi Tahunan FR SR". According to accident report, since January – December 2023 shown the record in PT KAL as below:</p> <p><u>Ketapang Agro Lestari Estate</u></p> <ul style="list-style-type: none"> - Total Accident case (first aid category): 0 case - Total Lost Time injury: 0 - Accident frequency rate: 0 - Accident severity rate: 0 <p>There is no major or fatality accident that causing lost time injury.</p> <p>According to accident report, since January – December 2023 shown the record in PT BSMJ as below:</p> <ul style="list-style-type: none"> - Total Accident case (first aid category): 0 case - Total Lost Time injury: 0 	Non-compliance

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		<p>- Accident frequency rate: 0</p> <p>- Accident severity rate: 0</p> <p>There is no major or fatality accident that causing lost time injury.</p> <p>Non Conformity:</p> <p>It was noted that during field visit to clinic and interview with paramedic it was confirmed that there was an accident case in BSMJ with lost time injury 7 days (on behalf Jefrianus Kolo –dated 19 sept 2023 with lost time injury 4 days and Titernit Bani dated 24/10/2023 harvester with lost time injury 3 days), however it was not include in the accident report and LTA metric report.</p>	
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control.	<p>PT Ketapang Agro Lestari and PT Borneosurya Mining Jaya demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012. The manual explains policy on weed control, type and classification of weed, guideline for spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type of oil palm pest such as leaf eating caterpillar, rodent attack, Oryctes, Tirathaba, termite. Tyto alba (barn owl), Turnera, Antigonon are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p> <p>The company also has an integrated pest control programme for 2023 including:</p>	Complied

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		<ol style="list-style-type: none"> 1. Census of oil palm leaf-eating caterpillars (UPDKS) which will be conducted every month 2. Rat Census which will be conducted every month 3. Planting of beneficial plants which will be done in the first quarter 4. Maintenance of beneficial plants to be carried out in the second, third and fourth quarters. 5. Installation of Owl House <p>Sample of pest monitoring record verified:</p> <ul style="list-style-type: none"> - Census of oil palm leaf-eating caterpillars in January-March 2023 in Sei Tuang Estate Afdeling II covering an area of 1,006.62 Ha, 86,875 palms with the attack category still below the threshold of 0.33%. So it is stated that it does not require chemical countermeasures. - Rat Census in October-December 2023 in Sei Tuang Estate Afdeling IV covering an area of 1,093.99 Ha, 102,808 palms with the attack category still below the threshold of 0.22%. So it is stated that it does not require chemical countermeasures. - Planting of beneficial plants during 2023 as much as 800 m in PT Borneo Surya Mining Jaya and 1,100 m in PT Ketapang Agro Lestari <p>Based on document verification, IPM plan are implemented and monitored to ensure effective weeds, pest and disease control.</p>	
7.1.2	Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.	The company has identified type of invasive species that appears in estate operational areas, as per PermenLHK No.94/2016. Based on the evaluation in 2024, the invasive species identified namely <i>Turnera subulate</i> , it is a species developed as a beneficial plant in a plantation as host for natural predator of leaf eater caterpillar.	Complied

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7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.	Based on document review, interview with the management, and field visit during ASA2, it was known that the unit of certification did not use of fire for pest control. For pest control the organization has implemented Integrated Pest Management	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.	<p>Based on document review, interview with the management, and field visit during ASA2, there were no changes related to the Justification of all pesticides used in 2023. The documents are still the same as the previous year's audit results.</p> <p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; Darna trima 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none">- Manual: handpicking, cocoon picking, light trap.- Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant.- Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table><tr><th>Pest</th><th>Active ingredient</th><th>Dosage per Ha</th></tr><tr><td><i>Setothosea asigna</i></td><td>Deltametrin</td><td>200 ml</td></tr><tr><td><i>Setora nitens</i></td><td>Lamda Sihalotrin</td><td>200 ml</td></tr></table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	<i>Setora nitens</i>	Lamda Sihalotrin	200 ml	Complied
Pest	Active ingredient	Dosage per Ha										
<i>Setothosea asigna</i>	Deltametrin	200 ml										
<i>Setora nitens</i>	Lamda Sihalotrin	200 ml										

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		<i>Darna trima</i>	Betasiflutrin	225 ml																							
		<i>Ploneta diducta</i>	Sipermetrin	300 ml																							
		<i>Mahasena corbeti</i>	Asefat	650 ml																							
		<i>Metisa plana</i>																									
		PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Pengelolaan Pestisida No.FR.COP.OPA.PPS.																									
PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Prosedur Petunjuk Keamanan Pestisida No.FR.COP.OPA.PLP. Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed. The pesticide shall inform type of pest, disease and target species, application method and hazard/impact.																											
PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to “Daftar Pestisida yang Digunakan First Resources Limited”, period 2023:																											
		<table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50</th><th>WHO Class</th><th>Sasaran</th></tr><tr><td>Roundup 486 SL</td><td><i>Glifosat</i></td><td>5,000</td><td>III</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Metafuron 20WP</td><td><i>Metil metsulfuron</i></td><td>8.000</td><td>U</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Lifeline 280 SL</td><td><i>Glufosinat</i></td><td>2.000</td><td>II</td><td>Weeds with broad and narrow leaves</td></tr><tr><td>Garlon 670 EC</td><td><i>Trikpir</i></td><td>1.581</td><td>II</td><td>Broadleaf weeds, shrubs, woody</td></tr></table>	Brand	Active Ingredient	LD50	WHO Class	Sasaran	Roundup 486 SL	<i>Glifosat</i>	5,000	III	Weeds with broad and narrow leaves	Metafuron 20WP	<i>Metil metsulfuron</i>	8.000	U	Weeds with broad and narrow leaves	Lifeline 280 SL	<i>Glufosinat</i>	2.000	II	Weeds with broad and narrow leaves	Garlon 670 EC	<i>Trikpir</i>	1.581	II	Broadleaf weeds, shrubs, woody
Brand	Active Ingredient	LD50	WHO Class	Sasaran																							
Roundup 486 SL	<i>Glifosat</i>	5,000	III	Weeds with broad and narrow leaves																							
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Garlon 670 EC	<i>Trikpir</i>	1.581	II	Broadleaf weeds, shrubs, woody																							

						weeds (wood saplings)		
		Basta 150SL	Glufosinat	1.910	II	Weeds with broad and narrow leaves		
		Elang 480 SL	Glyphosate	5,000	III	Weeds with broad and narrow leaves		
		Starane	Floroksipir	3,000	III	Weeds with broad leaves		
		Lindomin 865SL	Dimetil amina	3,000	III	Weeds with broad leaves		
7.2.2	(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.	PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya prepared the calculation for pesticide use with active ingredient use, active ingredient and LD50 applied per Ha – monitored per year.					Complied	
		PT KAL Y2023						
		Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted
		Glifosat (litr)	Round up	5,000	360 g/l	72	5,660	407,534
		Glifosat (Ltr)	Elang	5,000	360 g/l	72	1,445	104,030
		Metil metsulfuron (kg)	Metafuron 20WP	8,000	205 g/l	26	39,056	1,000,802
		Tricloropyr (Ltr)	Garlon	1,581	480 g/l	304	2,541	771,309
		Floroksipir	Starane	3,000	333 g/l	111	21	2,309

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		Amonium glufosinat (Ltr)	Basta 150 SL	1,910	150 g/l	79	94	6,267	
		Amonium glufosinat (Ltr)	Lifeline 280 SL	2,000	256 g/l	128	27	2,097	
		PT BSMJ Y2023							
		Active Ingredient	Brand	LD50 (mg/kg)	Concentration	Toxicity per Liter	TOTAL Chemical used	Toxicity Planted	
		Glifosat (litr)	Round up	5,000	360 g/l	72	1,591	114,552	
		Glifosat (Ltr)	Elang	5,000	360 g/l	72	1,326	95,468	
		Metil metsulfuron (kg)	Metafuron 20WP	8,000	205 g/l	26	4.084	104,664	
		Tricloropyr (Ltr)	Garlon	1,581	480 g/l	304	1,052	319,449	
		Floroksipir	Starane	3,000	288 g/l	96	1	77	
		Amonium glufosinat (Ltr)	Basta 150 SL	1,910	150 g/l	79	33	2,187	
Amonium glufosinat (Ltr)	Lifeline 280 SL	2,000	256 g/l	128	1,776	139,476			
7.2.3	(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.	PT Ketapang Agro Lestari and PT Borneosurya Mining Jaya demonstrated procedure Operational Best Practices Pengendalian Gulma (MN.FR.COP.OPA.PGL) dated 1 July 2012. The manual explains policy on weed control, type and classification of weed, guideline for							Complied

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		<p>spraying (herbicide used, active ingredients, dosage, target species, spraying tools and nozzle), spraying techniques.</p> <p>Operational Best Practices Pengendalian Hama dan Penyakit (MN.FR.COP.OPA.PHT) dated 1 July 2012. The policy for pest and disease management is to have early warning system through census and infestation identification. The procedure explains the type of oil palm pest such as leaf eating caterpillar, rodent attack, Oryctes, Tirathaba, termite. Tyto alba (barn owl), Turnera, Antigono are the biological species to control the pest and part of integrated pest management. This species is breed by estate to reduce the pests.</p> <p>The company also has an integrated pest control programme for 2023 including:</p> <ol style="list-style-type: none"> 1. Census of oil palm leaf-eating caterpillars (UPDKS) which will be conducted every month 2. Rat Census which will be conducted every month 3. Planting of beneficial plants which will be done in the first quarter 4. Maintenance of beneficial plants to be carried out in the second, third and fourth quarters. 5. Installation of Owl House <p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices Manual Oil Palm Agronomy – Pengendalian Hama dan Penyakit No.FR.COP.OPA.PHT. Section 6.7.5 Economic threshold or leaf eating caterpillar: Setothosea asigna 5/frond; Setora nitens 5/frond; Darna trima 10/frond; Ploneta diducta 10/frond; Mahasena corbetti 5/frond; Metisa plana 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. 	
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		<ul style="list-style-type: none">- Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant.- Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>Section 6.7.6.7 Contact insecticide</p> <table><tr><th>Pest</th><th>Active ingredient</th><th>Dosage per Ha</th></tr><tr><td><i>Setothosea asigna</i></td><td>Deltametrin</td><td>200 ml</td></tr><tr><td><i>Setora nitens</i></td><td>Lamda Sihalotrin</td><td>200 ml</td></tr><tr><td><i>Darna trima</i></td><td>Betasiflutrin</td><td>225 ml</td></tr><tr><td><i>Ploneta diducta</i></td><td>Sipermetrin</td><td>300 ml</td></tr><tr><td><i>Mahasena corbeti</i></td><td rowspan="2">Asefat</td><td rowspan="2">650 ml</td></tr><tr><td><i>Metisa plana</i></td></tr></table>	Pest	Active ingredient	Dosage per Ha	<i>Setothosea asigna</i>	Deltametrin	200 ml	<i>Setora nitens</i>	Lamda Sihalotrin	200 ml	<i>Darna trima</i>	Betasiflutrin	225 ml	<i>Ploneta diducta</i>	Sipermetrin	300 ml	<i>Mahasena corbeti</i>	Asefat	650 ml	<i>Metisa plana</i>	
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<i>Metisa plana</i>																						
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.	Based on document review, interview with the management, and field visit during ASA2, there were no prophylactic use of pesticides.	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.</p> <p>The due diligence refers to:</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>Based on review of document “Daftar Pestisida yang Digunakan Tahun 2023” – record of pesticide uses in 2022, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation in 2023.</p> <p>PT. Ketapang Agro Lestari and PT Bornesosurya Maining Jaya refers to “Daftar Pestisida yang Digunakan First Resources Limited”, period 2023:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50</th><th>WHO Class</th><th>Sasaran</th></tr><tr><td>Roundup 486 SL</td><td><i>Glifosat</i></td><td>5,000</td><td>III</td><td>Weeds with broad and narrow leaves</td></tr></table>	Brand	Active Ingredient	LD50	WHO Class	Sasaran	Roundup 486 SL	<i>Glifosat</i>	5,000	III	Weeds with broad and narrow leaves	Complied									
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Roundup 486 SL	<i>Glifosat</i>	5,000	III	Weeds with broad and narrow leaves																		

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		Metafuron 20WP	<i>Metil metsulfuron</i>	8.000	U	Weeds with broad and narrow leaves
		Lifeline 280 SL	<i>Glufosinat</i>	2.000	II	Weeds with broad and narrow leaves
		Garlon 670 EC	<i>Triklpir</i>	1.581	II	Broadleaf weeds, shrubs, woody weeds (wood saplings)
		Basta 150SL	<i>Glufosinat</i>	1.910	II	Weeds with broad and narrow leaves
		Elang 480 SL	<i>Glyphosate</i>	5,000	III	Weeds with broad and narrow leaves
		Starane	<i>Floroksipir</i>	3,000	III	Weeds with broad leaves
		Lindomin 865SL	<i>Dimetil amina</i>	3,000	III	Weeds with broad leaves
7.2.5b Why there is no other alternative which can be used.		Based on review of document “Daftar Pestisida yang Digunakan Tahun 2023” – record of pesticide uses in 2023, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2023.				
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” – record of pesticide uses in 2023, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2023.				
7.2.5d Process to limit the negative impacts of the application.		Based on review of document “Daftar Pestisida yang Digunakan Tahun 2023” – record of pesticide uses in 2023, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2023.				

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	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" – record of pesticide uses in 2023, there is no use of paraquat, or other pesticides categorized as WHO Class 1A or 1B by the plantation (PT KAL and PT BSMJ) in 2023.	
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.	The training for the personnel who applying pesticides has conducted on 24 February 2024 at PT KAL and 28 February 2024 at PT BSMJ. The certification unit has communicated the importance of MSDS onto chemical warehouse keeper, with aspects of health, safety, and environment. Safety officer carried out training and dissemination to warehouse keepers related to importance and information on MSDS. The certification unit provides sprayers with PPE: glasses, mask, apron, rubber hand glove, overall and rubber boot.	Complied
7.2.7	(C) Storage of all pesticides in accordance with recognized best practices.	Based on document review, interview with the management, and field visit during ASA2, there were changes related to pesticide storage, the company is applying best practices in handling and storing pesticides. PT KAL & PT BMSJ Pesticides were stored in the determined area separated from fertilizer and other chemicals. Pesticides storage provided in central warehouse and it was locked areas with limited access. The storage ventilated through cross flow ventilation. MSDS and hazard symbol label were provided nearby of pesticides. Emergency shower and eyewash were also provided to anticipate in case of an emergency of chemical handling. PPE for handling of chemicals were provided including boots, apron, safety glass, respiratory mask and hand gloves.	Complied
7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.	There are no changes of company policy compare to last year audit PT KAL and PT BSMJ	Complied

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		<p>According to the procedure Waste Management FR.CSM.OP.1 Ex pesticides container are treat as hazardous waste. The ex pesticide container store in the Licenced Temporary hazardous waste storage with maximum 180 day and deliver to the Licenced transporter and vendor of hazardous waste.</p> <p>Record of hazardous waste handling were presented in "Neraca Limbah B3" and Manifest Limbah B3. During audit both document were available and properly maintained.</p>	
7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.	Based on document review, interviews with management, and site visits during ASA2, the company does not implement maintenance using Aerial spraying of pesticides.	Complied
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.	<p>Specific annual medical surveillance for pesticide operators has been conducted by PT KAL and PT BSMJ.</p> <p>Latest medical surveillance including cholinesterase test for pesticide operators has been conducted on 25 January 2024 in PT KAL and PT BSMJ by Clinic Laboratory Permata Husada. According to the result of medical surveillance, confirmed that all pesticide operators are in normal condition and no chemical expose or contamination. Evidence of MCU were available during audit. There are 215 workers in PT KAL consist of pesticide operator, fertilizer workers, chemical warehouse workers, WTP workers and its supervisor who has follow the MCU. In PT BSMJ there are 75 workers consist of pesticide operator, fertilizer workers, chemical warehouse workers and its supervisor who has follow the MCU.</p> <p>Confirmed during interview with spraying workers that they have get medical surveillance provide by company.</p> <p>Non Conformity:</p>	Non-compliance

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		<p>According to "SOP Pengelolaan Pestisida MN.FR.COP.OPA.PLP" dated 1st July 2012 chapter 6.7.5 It is recommended that workers who work primarily with pesticide applications have their health checked/medical examination every 6 months.</p> <p>According to Permenaker No. 3 Tahun 1986 Regarding occupational safety and health requirements in workplaces that manage pesticides, it is stated in article 7 that workers exposed to pesticides must receive a periodic health examination once a year and a special examination at least once every 6 months.</p>	
7.2.11	(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>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has a policy to prohibit the pregnant or breastfeeding women to handling pesticide working or fertilizer working. The policy was present in "Surat Edaran Nomor: PH/SE/003/IX/2021" dated 2 September 2021.</p> <p>In the policy point 3. stated that pregnant and breastfeeding woman are prohibit to conduct the chemical working (pesticide, fertilizer, etc).</p> <p>During interview with women spraying workers confirmed that there is no pregnant or breastfeeding women work as pesticide sprayer. They have a regular pregnant test in the company clinic to ensure that there is no pesticide handling by pregnant women.</p>	Complied
<p>Note For 7.2.11</p> <p>Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	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>There are no changes of company policy/procedure compare to last year audit</p> <p>PT KAL and PT BSMJ has establish the procedure for waste management as per "SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30</p>	Complied

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		<p>December 2018. Procedure explain the waste handling for non hazardous waste and hazardous waste.</p> <p>Non hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Domestic waste, plantation operational waste (ex plastic polybag from nursery). Both waste disposed in to the landfill. - Empty fruit bunch from mill processing apply as a mulching in the oil palm plantation. - Fiber and shell from the mill processing use as a boiler fuel. - Scrap from the workshop activity collect and sell in to the collector. - Domestic water waste manage by waste water management. - Waste water from mill processing apply as land application. <p>Hazardous waste and its handling are as below:</p> <ul style="list-style-type: none"> - Ex chemical/pesticide container from estate operation & ex pesticide equipment are store in the temporary hazardous waste storage. - Used oil, used fuel filter, used battery, used TL lamp, used rags from workshop and equipment maintenance activity are store in the temporary hazardous waste storage. - Medical waste from clinic activity (sput, apul, flakon & infectious waste) are store in the temporary hazardous waste storage. - Used cartridge, used toner, ex paint container and used lamp are store in the temporary hazardous waste storage. - Ex chemical container and ex chemical from laboratory analyzed, ex cartridge primer are store in the temporary hazardous waste storage. <p>All hazardous waste above are store in the Licenced temporary hazardous waste storage for maximum 180 day and deliver to the licenced transporter and vendor. PT KAL has obtained the licence permit for temporary hazardous waste storage according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten</p>	
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		<p>Kutai Barat Nomor: 668.4/783, DPMPTSP-TC/VII/2018 Tentang Izin Tempat Penyimpanan Sementara Limbah Bahan Berbahaya dan Beracun PT. Ketapang Agro Lestari di Kampung Penawang Kecamatan Siluq Ngurai Kabupaten Kutai Barat. Dated 16 July 2018, valid for 5 years. The process of extending the Hazardous waste storage permit follows the latest regulations, namely Minister of Environment and Forestry Regulation No. 6 of 2021 Procedures and Requirements for B3 Waste Management Article 51 Paragraph 4b states "To be able to store hazardous waste as intended in paragraph (1), every person who produces hazardous waste is obliged to fulfill the technical details for storing hazardous waste contained in the Environmental Approval."</p> <p>The company has received approval for the Technical Details of PT Ketapang Agro Lestari's Hazardous Waste Temporary Storage based on the Decree of the Head of the West Kutai Regency Environmental Service No. 660.4.12/846/DLH-PSLB3PK/II/2024 dated 12 February 2024.</p> <p>Meanwhile for PT BSMJ permit according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 660.34/23/DPMPTSP-III.SP/IV/2020" dated 23 April 2020 and valid for 5 years.</p> <p>Manifest of hazardous waste and receipt of hazardous waste delivery , for PT KAL and PT BSMJ, can be shown during audit.</p> <p>Report of hazardous waste handling and waste water handling are submitted each quarter to Dinas Lingkungan Hidup Kabupaten Kutai Barat and Provinsi Kalimantan Timur and Kementrian Lingkungan Hidupo dan Kehutanan. Evidence of report submission was sighted during audit and confirmed with the related institution/government body during interview.</p>	
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7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.	<p>The hazardous waste is sent to the registered collector/transporter which approved by Environmental Ministry. Document of agreements and third parties licenses such as :</p> <ul style="list-style-type: none"> • PT KAL has a cooperation document for the management of hazardous waste based on the Transport and Destruction Agreement Letter between PT Ketapang Agro Lestari and PT Karunia Lumasindo Pratama regarding Hazardous and Toxic Waste (B3 Waste) No: KAL/045/SPJB/V-23/DIR dated 24 May 2023 and valid until May 31, 2024. • PT BSMJ has a cooperation document for the management of hazardous waste based on the Transport and Destruction Agreement Letter between PT BorneoSurya Mining Jaya and PT Karunia Lumasindo Pratama regarding Hazardous and Toxic Waste (B3 Waste) No: BSMJ/015/SPJB/V-23/DIR dated 24 May 2023 and valid until May 31, 2024. <p>PT Karunia Lumasindo Pratama has a hazardous waste management permit from the Ministry of Environment and Forestry based on the "Decree of the Head of the East Kalimantan Province One Stop Investment and Integrated Services Service Number 503/1265/LINGK/DPMPTSP/VII/2017 concerning Permits for Management of Hazardous and Toxic Waste for Collection Activities Hazardous and Toxic Waste in the name of PT Karunia Lumasindo Pratama" dated July 27 2017, valid for 5 years. This permit has been extended based on the Operation Feasibility Letter in the Hazardous Waste Management Sector for PT Karunia Lumasindo Pratama's Hazardous Waste Collection Activities Number: 660.2/1134/B.II.2/DLH/2022 dated 13 June 2022. The operation feasibility letter will be reviewed if this occurs. changes to facilities.</p> <p>PT Karunia Lumasindo also has a hazardous waste management permit from the Director General of Land Transportation based on "Decree of</p>	Complied
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		<p>the Director General of Land Transportation Number: SK.00308/A.J.309/1/DJPD/2018/ Concerning the Implementation of Dangerous Goods (B3) Transport Operations Permits to PT Karunia Lumasindo Pratama, dated 11 February 2021, valid until 11 February 2026.</p> <p>Agreement between PT Karunia Lumasindo Pratama and hazardous waste processor such as :</p> <ul style="list-style-type: none"> • PT Pengolahan Limbah Industri Bekasi, cooperation contract No. 357/KLP-PLIB/VIII/2023 dated 30 August 2023 and valid until 30 August 2024 • PT Berdikari Jaya Bersama, cooperation contract no. 209/KLP-BJB/SPK/II/2023 and No. 002/PKS/KLP-BJB/II/2023 dated 3 February 2023 and valid until 26 March 2024 • PT Non Ferindo Utama, cooperation contract No. 244/LH-NFU/VIII/2023 dated 30 August 2023 and valid until 29 August 2024 • PT Prasadha Pamunah Limbah Industri, cooperation contract No. 680/PPLI-LOA/VIII-2023 dated 31 August 2023 and applies to 1 delivery of B3 waste. • PT Balikpapan Environmental Services, cooperation contract No. 884/BES-MOU-PPLM/I/2024 dated January 5 2024 and valid until January 16 2025. • PT Sumber Anugerah Utama, cooperation contract No. 082/SAU/PKK/XII/2024 dated 11 January 2024 and valid until 11 January 2025. <p>Hazardous waste transportation records have been verified, such as :</p> <p>PT Ketapang Agro Lestari</p> <p>Transport of B3 Waste dated 8 November 2023 with details of the B3 waste manifest number, namely:</p>	
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		<ul style="list-style-type: none"> • Festronic Manifest No. KLHK-1707189437 for used rags, waste code: B110d • Festronic Manifest No. KLHK-1707179879 for used B3 packaging, waste code: B104d • Festronic Manifest No. KLHK-1707196554 for used batteries, waste code: A102d • Festronic Manifest No. KLHK-1707189132 for used oil, waste code: B105d • Festronic Manifest No. KLHK-1707191433 for medical waste, waste code: A337-1 • Festronic Manifest No. KLHK-1707191576 for B3 contaminated waste, waste code: A108d <p>PT BorneoSurya Mining Jaya</p> <p>Transport of B3 Waste dated 16 November 2023 with details of the B3 waste manifest number, namely:</p> <ul style="list-style-type: none"> • Festronic Manifest No. KLHK-1707290231 for used rags, waste code: B110d • Festronic Manifest No. KLHK-1707290906 for used B3 packaging, waste code: B104d • Festronic Manifest No. KLHK-1707292963 for medical waste, waste code: A337-2 <p>Quarterly hazardous Waste Balance Report, contains data and information on hazardous waste management including the amount of hazardous waste produced by the company, storage period and amount of hazardous waste released/sent to hazardous waste collectors. Verification is carried out on reports for the I-IV quarters of 2023. Examples of receipts are:</p>	
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		<ul style="list-style-type: none"> Electronic receipt ID: 1692689419-8556 for B3 waste management reporting for the first quarter of 2023 Electronic receipt ID: 1692689443-8556 for B3 waste management reporting for Quarter II 2023 Electronic receipt ID: 1700710560-8556 for B3 waste management reporting for the third quarter of 2023 Electronic receipt ID: 1702539922-8556 for B3 waste management reporting for the fourth quarter of 2023 <p>Based on interview with workers who handles pesticides, they understood the disposal of empty pesticides containers, such as: Empty chemical containers re-used only for mixing purposes, unusable are triple rinsed, punctured and disposed to the approval collector.</p>	
7.3.3	The unit of certification does not use open fire for waste disposal.	<p>There are no changes of company policy/procedure compare to last year audit</p> <p>All waste products has been identified and documented under the ""SOP Manajemen Limbah Nomor: FR.CSM.OP.1 Rev. 2" dated 30 December 2018. Domestic waste is the main concern to be manage. Both Mill and Estate, has periodically schedule to manage the domestic waste. Regulation of domestic waste management refer to "UU No. 18 Tahun 2008 tentang Pengelolaan Sampah". PT Ketapang Agro Lestari has provide landfill for domestic waste. During field visit to landfill area at KAL Estate Block C74 Division 6 and BSMJ estate Block J42 Division 1, shown that landfill area has well managed and domestic waste handling in accordance with procedure and regulation.</p>	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.	Based on document review, interviews with management, and site visits during ASA2, there were no changes to the soil fertility management SOPs, the SOPs are still the same as the previous year's audit results.	Complied

		PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya has established SOP for fertilizing/manuring under SOP Pemupukan (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under "Pedoman Umum Pengambilan Contoh Daun/LSU di Lapangan". The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.													
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.	<p>Periodical leaf analysis of PT KAL and PT BSMJ is done by internal group research laboratory. For soil analysis, conducted every 5 year as per company policy.</p> <p>Result of leaf sampling analysis that have been verified as follows:</p> <p>PT KAL:</p> <p>Leaf Analysis Result Lab No. Ref 43/PSG/RST-LAB/V/2022 on 12 May 2022, 166 samples. This leaf analysis was used for Fertilizer Recommendation Y2023.</p> <p>Soil Analysis conducted in October 2019, based on "Laporan Survey Tanah Semi Detail oleh Tim Soil Survey & Evaluasi Lahan – R&D First Resources". Based on the report, Soil Map Units and Land Classification at KAL Estate are:</p> <table><tr><td>Soil Type</td><td>Slope (%)</td><td>Ha</td></tr><tr><td>Typic Hapludults</td><td>8-15</td><td>4.037</td></tr><tr><td>Typic Hapludults</td><td>15-30</td><td>1.944</td></tr><tr><td>Typic Endoaquult</td><td>0-8</td><td>1.359</td></tr></table>	Soil Type	Slope (%)	Ha	Typic Hapludults	8-15	4.037	Typic Hapludults	15-30	1.944	Typic Endoaquult	0-8	1.359	Complied
Soil Type	Slope (%)	Ha													
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		<table><tr><td>Total</td><td></td><td>7.340</td></tr></table> <p>PT BSMJ</p> <p>Leaf Analysis Result Lab No. Ref 44/PSG/RST-LAB/V/2022 on 12 May 2023, 73 samples.</p> <p>Soil Analysis conducted on 23 December 2021, based on "Laporan Survey Tanah Semi Detail oleh Tim Soil Survey & Evaluasi Lahan – R&D First Resources". Based on the report, Soil Map Units and Land Classification at BSMJ Estate is:</p> <table><tr><td>Soil Type</td><td>Slope (%)</td><td>Ha</td></tr><tr><td>Typic Dystrudepts</td><td>2-8</td><td>2,257</td></tr><tr><td>Typic Dystrudepts</td><td>15-30</td><td>471</td></tr><tr><td>Total</td><td></td><td>2,729</td></tr></table>	Total		7.340	Soil Type	Slope (%)	Ha	Typic Dystrudepts	2-8	2,257	Typic Dystrudepts	15-30	471	Total		2,729	
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7.4.3	A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.	<p>There was nutrient recycling strategy performed by PT. KAL such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB) application. POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation.</p> <p>PT KAL has a permit of Land Application as per "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 666.3/1361/DPMPTSP-TU/XII/2018 tentang Izin Pemanfaatan Air Limbah Industri Minyak Sawit ke Tanah Perkebunan Kelapa Sawit (Land Application) atas nama PT Ketapang Agro Lestari Lokasi di Kecamatan Siluq Ngurai Kabupaten Kutai Barat, Provinsi Kalimantan Timur" dated 11 December 2018, valid for 3 years (until 11 December 2021). Land Application area is 203,04 ha (Blok B58, B57, B56, A68, A69, A67).</p>	Complied															

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		<p>For the validity of the LA permit, the company has sent an application for an extension of the LA Permit to the Dinas Lingkungan Hidup Kabupaten Kutai Barat according to Letter No. KAL/016.a/XII-2021/UM dated 6 December 2021. And during the ASA1 audit, it has been verified that PT KAL has received a letter from Kepala Dinas Lingkungan Hidup Kabupaten Kutai Barat related to LA permit extension according to Letter No. 6601/306.b/DLH-P4LH/VII/2022 dated 25 July 2022 which explains PT KAL's LA Permit No. 666.3/1361/DPMPTSP-TU/XII/2018 declared to remain valid until the end of the business and/or activity.</p> <p>EFB were applied based on the recommendation from R&D in terms of dosage per ha and location. EFB were applied in Ketapang Agro Lestari Estate by manually. EFB were not applied nearby housing and water spring. Empty fruit bunch application was performed as mulch ground cover and added of organic material. Records of EFB application in Ketapang Agro Lestari Estate are available.</p> <p>EFB and POME application in 2023:</p> <table><tr><th>Month</th><th>POME (m³)</th><th>EFB (MT)</th></tr><tr><td>January</td><td>11,830</td><td>1,805</td></tr><tr><td>February</td><td>11,511</td><td>1,197</td></tr><tr><td>March</td><td>14,463</td><td>1,591</td></tr><tr><td>April</td><td>13,634</td><td>1,960</td></tr><tr><td>May</td><td>17,016</td><td>3,369</td></tr><tr><td>June</td><td>15,715</td><td>3,627</td></tr><tr><td>July</td><td>17,565</td><td>4,911</td></tr><tr><td>August</td><td>15,683</td><td>6,780</td></tr><tr><td>September</td><td>16,339</td><td>6,576</td></tr></table>	Month	POME (m ³)	EFB (MT)	January	11,830	1,805	February	11,511	1,197	March	14,463	1,591	April	13,634	1,960	May	17,016	3,369	June	15,715	3,627	July	17,565	4,911	August	15,683	6,780	September	16,339	6,576	
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		<table><tr><td>October</td><td>22,207</td><td>3,822</td></tr><tr><td>November</td><td>22,345</td><td>4,394</td></tr><tr><td>December</td><td>24,272</td><td>4,430</td></tr><tr><td>Total</td><td>202,748</td><td>44,462</td></tr></table> <p>For BSMJ, there is no POME and EFB application, BSMJ is an estate without mill and their FFB send to PT KAL POM.</p>	October	22,207	3,822	November	22,345	4,394	December	24,272	4,430	Total	202,748	44,462													
October	22,207	3,822																									
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Total	202,748	44,462																									
7.4.4	Records of fertilizer inputs are maintained.	<p>The result of leaf sampling analysis, soil sampling analysis along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. Fertilizer Recommendation and realization for year 2023:</p> <p>PT KAL</p> <table><tr><th>Fertilizer</th><th>Realization (Kg)</th><th>%</th></tr><tr><td>Urea (dosage 1.93 kg/tree)</td><td>1,055,186</td><td>100</td></tr><tr><td>RPH (dosage 1.93 kg/tree)</td><td>752,439</td><td>100</td></tr><tr><td>MOP (dosage 2.17 kg/tree)</td><td>1,464,620</td><td>100</td></tr><tr><td>Dolomit (dosage 1.21 kg/tree)</td><td>751,122</td><td>100</td></tr><tr><td>HGFB (dosage 0.10 kg/tree)</td><td>58,539</td><td>100</td></tr></table> <p>PT BSMJ</p> <table><tr><th>Fertilizer</th><th>Realization (Kg)</th><th>%</th></tr><tr><td>NPK 15/15/6/4 (dosage 0.02 kg/tree)</td><td>2,680</td><td>100</td></tr></table>	Fertilizer	Realization (Kg)	%	Urea (dosage 1.93 kg/tree)	1,055,186	100	RPH (dosage 1.93 kg/tree)	752,439	100	MOP (dosage 2.17 kg/tree)	1,464,620	100	Dolomit (dosage 1.21 kg/tree)	751,122	100	HGFB (dosage 0.10 kg/tree)	58,539	100	Fertilizer	Realization (Kg)	%	NPK 15/15/6/4 (dosage 0.02 kg/tree)	2,680	100	Complied
Fertilizer	Realization (Kg)	%																									
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		Urea (dosage 1.92 kg/tree)	548,400	100		
		RPH (dosage 1.23 kg/tree)	350,723	100		
		MOP (dosage 2.17 kg/tree)	655,040	100		
		Dolomit (dosage 1.14 kg/tree)	312,762	100		
		HGFB (dosage 0.10 kg/tree)	24,114	100		
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.	<p>Based on document review, interviews with management, and site visits during ASA2, there were no changes to the Maps that identify marginal and fragile soils, the document are still the same as the previous year's audit results.</p> <p>PT KAL</p> <p>PT. Ketapang Agro Lestari refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ</p>				Complied

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		<p>PT. Borneosurya Mining Jaya refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by “Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ” in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.	<p>Based on document review, interviews with management, and site visits during ASA2, there were no changes to the replanting data, the document are still the same as the previous year's audit results.</p> <p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices “Persiapan Lahan No.MN.FR.COP.OPA.PLH” – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block A47 Afdeling II PT KAL and Block L46 Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p> <p>The year of planted at PT KAL is 2005 (the oldest)</p>	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.	<p>Based on document review, interviews with management, and site visits during ASA2, there were no new planting, the document are still the same as the previous year's audit results.</p>	Complied

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		<p>PT. Ketapang Agro Lestari and PT Borneosurya Mining Jaya refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block A47 Afdeling II PT KAL and Block L46 Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p> <p>The year of planted at PT KAL is 2005 (the oldest)</p>	
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>Based on document review, interviews with management, and site visits during ASA2, there were no change about the soil maps. Maps that identify marginal and fragile soils, including steep sloped land area, the document are still the same as the previous year's audit results.</p> <p>The Company has Maps that identify marginal and fragile soils, including steep sloped land area are available in soil survey result - "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL". Most of PT. KAL- KAL Estate's land is S3 class, to achieve / maintain the potential of S2 production, several things recommended with the soil and plants in the plantation, including:</p> <ol style="list-style-type: none"> 1. Making and maintaining the contour terrace optimally, so that there is no erosion or landslide on slope area; 2. Ensure that interrow area is not too clean, and if possible, it must always be covered with cover crops. Maintenance of cover crops is very useful in reducing surface runoff / erosion and increasing levels of organic matter. Cover crops of grass and ferns are still possible to grow in plantation even though almost all of the area is old plants. 	Complied

		<ol style="list-style-type: none"> 3. Provision of organic material (e.g., empty fruit bunches) applied on the soil surface in the heap, especially on bumpy land to steep hills. Not recommended applying EFB to lowland areas. EFB dosage of at least 20 tons to 50 tons per hectare is common for plantation and is done in stages according to the EFB production capacity of the palm oil mill (PKS). EFB application in stages and need to be repeated every year until the soil organic matter content reaches about 3% on the soil surface, is highly recommended. By repeating the application of organic matter for 3 years, the expected soil friability / fertility can be achieved. 4. If the wavy to hilly land has reached the estimated productivity figure, the application of EFB is recommended for other areas that have high productivity targets but still low in actual production. 5. The use of a soil reparer in the form of Dolomite is highly recommended, prior to application of the necessary fertilizers. The recommended dose of Dolomite for the whole plant ranges from 2.00-3.00 kg/palm/year applied on the palm circle before fertilizer application. Repetition of Dolomite for 3 consecutive years is sufficient to improve soil reaction (soil pH). Dolomite has a dual role, in addition to be a soil reparer it also acts as Mg fertilizer. 6. POME land application in the plantation, starting from choppy to steep hilly areas, is highly recommended. The application is gradual and more evenly distributed in the application area, will have a good impact on the soil and the surrounding environment. 7. The use of neutral fertilizers such as Urea (N sources), RP (P sources), KCl (K sources), and dolomite (Mg sources) or NPK-compound fertilizers with neutral raw materials, preferably slow release, are highly recommended. <p>Technical cultivation and harvesting of FFB must be carried out in accordance with large plantation principles include optimization of</p>	
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		<p>pruning, cleaning of crop circle from weeds and woods, controlling weeds in the fields, controlling pests and diseases, harvesting correctly (including obeying crop rotation, discipline in FFB quality, collecting loose fruit on the circle and those in midrib, and there shall be no delay in FFB delivery to the palm oil mill.</p> <p>Semi detail soil map, scale 1:80,000 indicating the marginal land potentially identified for area with slope of 15-30%.</p> <table><tr><td>Soil Type</td><td>Slope (%)</td><td>Ha</td></tr><tr><td>Typic Hapludults</td><td>8-15</td><td>4.037</td></tr><tr><td>Typic Hapludults</td><td>15-30</td><td>1.944</td></tr><tr><td>Typic Endoaquult</td><td>0-8</td><td>1.359</td></tr><tr><td>Total</td><td></td><td>7.340</td></tr></table> <p>PT BSMJ</p> <p>Soil Analysis conducted on 23 December 2021, based on "Laporan Survey Tanah Semi Detail oleh Tim Soil Survey & Evaluasi Lahan – R&D First Resources". Based on the report, Soil Map Units and Land Classification at BSMJ Estate is:</p> <table><tr><td>Soil Type</td><td>Slope (%)</td><td>Ha</td></tr><tr><td>Typic Dystrudepts</td><td>2-8</td><td>2,257</td></tr><tr><td>Typic Dystrudepts</td><td>15-30</td><td>471</td></tr><tr><td>Total</td><td></td><td>2,729</td></tr></table>	Soil Type	Slope (%)	Ha	Typic Hapludults	8-15	4.037	Typic Hapludults	15-30	1.944	Typic Endoaquult	0-8	1.359	Total		7.340	Soil Type	Slope (%)	Ha	Typic Dystrudepts	2-8	2,257	Typic Dystrudepts	15-30	471	Total		2,729	
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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.	Based on document review, interviews with management, and site visits during ASA2, there were no change about Extensive planting on	Complied																											

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		<p>marginal and fragile soils, the document are still the same as the previous year's audit results.</p> <p>PT. KAL and PT BSMJ refers to Operational Best Practices "Persiapan Lahan No.MN.FR.COP.OPA.PLH" – Policy and procedure land preparation. Section 6.16.9 For area with slope more than 12° or slope more than 27%, the construction of palm platform and/or terrace is required.</p> <p>Based on field visit to Block at Afdeling III PT KAL and Block at Afdeling I PT BSMJ revealed that there is no marginal/fragile soil and the area was on slope 5-10%.</p>	
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.	<p>Based on document review, interviews with management, and site visits during ASA2, there were no change about soil survey, the document are still the same as the previous year's audit results.</p> <p>PT KAL</p> <p>Soil survey as mentioned in the SOP "<i>Prosedur Layanan Survey Tanah</i>" rev.0 has mentioned in the point 6.1.6 that the interval of Soil Survey conducted every 5 (five) year.</p> <p>PT KAL demonstrated topographic map for KAL Estate, scale 1:80,000. From the topographic map, the plantation was located in area with slope 0-8%, 8-15% and 15-30%.</p> <p>PT. Ketapang Agro Lestari engaged PT Panca Surya Garden laboratory for soil test and demonstrate Soil Test Result "Hasil Pengujian Tanah No.10/R&D/PSG/SOILSURVEY/IX/2019 dated sample 07 October 2019.</p> <p>PT BSMJ</p> <p>PT BSMJ demonstrated topographic map for BSMJ Estate, scale 1:65,000. From the topographic map, the plantation was located in area with slope 2-8% and 15-30%.</p> <p>PT. Ketapang Agro Lestari engaged PT Panca Surya Garden laboratory for soil test and demonstrate Soil Test Result "Hasil Pengujian Tanah</p>	Complied

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		No.02/R&D/PSG/SOILSURVEY/XII/2021 dated sample 23 December 2021.	
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.	<p>There are no changes of compliance statement compare to last year audit</p> <p>PT KAL Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i>. Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate.</p> <p>PT BSMJ PT. Borneosurya Mining Jaya refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	Complied

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7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018).	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Not Applicable
PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised.	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Complied
7.7.4	(C) Availability of implementation evidence of the water and land cover management program.	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Complied
7.7.5	(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the 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.	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Complied
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	(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Complied

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	Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).		
7.7.7	(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.	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area.	Complied
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	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: 7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.	There are no changes of compliance statement compare to last year audit PT KAL Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Ketapang Agro Lestari PT. KAL" on 9 October 2019 was available soil map in scale 1:80000. The dominant soil type consists of <i>Typic Hapludults</i> and <i>Typic Endoaquults</i> . Based on the report there is no peat and fragile soil identified in Ketapang Agro Lestari Estate. PT BSMJ PT. Borneosurya Mining Jaya refers to "Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01" – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic	Complied

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		<p>area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>Soil type analysis based on soil survey by "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Borneosurya Mining Jaya PT. BSMJ" in December 2021 was available soil map in scale 1:65000. The dominant soil type consists of <i>Typic Dystrudepts</i>. Based on the report there is no peat and fragile soil identified in BSMJ Estate.</p>	
	7.8.1b Workers have adequate access to clean water.	<p>There are no changes of compliance statement compare to last year audit</p> <p>Company have provide the clean water for workers at housing area with clean water from Mill for Mill workers Housing. Regular water analysis was performed to monitor the water quality in mill.</p> <p>Interview with workers during onsite audit confirmed that they have adequate access to clean water provide by company.</p>	
7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p>	<p>There are no changes of compliance statement compare to last year audit</p> <p><u>PT Ketapang Agro Lestari</u></p> <p>PT KAL has conducted HCV assessment cooperated with Environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia on 6 – 13 July 2011. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha 	Complied

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		<ul style="list-style-type: none"> - HCV 2: Landscape areas that are important for natural ecological dynamics <ul style="list-style-type: none"> ✓ Secondary forest Penawang 100 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Lendian Secondary Forest 415.5 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetery of community Penawang 1.00 ha ✓ Cemetery of community Lendian 0.03 ha ✓ Cemetery of community Tendiq 0.50 ha <p>HCV area identified totally 992.94 ha. The HCV area identification was based on permit location or Izin Lokasi of PT KAL No. 525.26/K.941a/2010, 22 November 2010 with coverage area of 15,025 ha. PT KAL has obtained land title of HGU in 2019 with total area of 7,340.0313 Ha (consist of Plasma 1,474.3261 ha and nucleus plantation 5,865.7052). PT KAL has overlay the HCV area identified with HGU area and the HCV area within HGU was 287 ha. HCS identified in HGU PT KAL was 649.32 ha.</p> <p><u>PT Borneo Surya Mining Jaya</u></p> <p>PT BSMJ has conducted HCV assessment cooperated with Environmental consultant Fakultas Kehutanan Institut Pertanian Bogor on 26 April 2012</p>	
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		<p>– 06 May 2012. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Ohong river 117.90 ha ✓ Lembonah forest conservation 25 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Kelawit river 9.62 ha ✓ Riparian of Nayan river 95.16 ha ✓ Itiq Mantikg & Gunung Eteq 12.56 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Muara Tae Forest 100 ha ✓ Public Cemetery of Kampung Pentat 0.15 ha ✓ Lembong Muara Konot 1.00 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetery of Jenggawan 0.005 ha ✓ Cemetery of community Lembonag 1 0.25 ha ✓ Cemetery of community Lembonah 2 1.00 ha <p>HCV area identified totally 379.21 ha. The HCV area identification was based on permit location or Izin Lokasi of PT BSMJ with coverage area of 11,210 ha. PT BSMJ has obtained land title of HGU in 2019 with total area of 4,345.19 Ha PT BSMJ has overlay the HCV area identified with HGU area and the HCV area within HGU was 665.69ha. HCS identified in HGU PT BSMJ was 665.69ha.</p>	
7.8.3	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.	PT KAL has an effluent treatment system (WWTP), which consists of Colling Pond, Primary Anaerobic pond, Secondary Anaerobic pond, Acidification pond, and Buffering pond.	Complied

		<p>PT KAL does not discharge wastewater into water bodies, but it is used for land application. PT KAL has obtained permit for land application according to "Keputusan Kepala Dinas Penanaman Modal dan Pelayanan terpadu Satu Pintu Kabupaten Kutai Barat Nomor: 666.3/1361/DPMPTSP-TU/XII/2018 Tentang Izin Pemanfaatan Air Limbah Industri Minyak Sawit Ke Tanah Perkebunan Kelapa Sawit (Land Application) atas nama PT ketapan Agro Lestari Lokasi di Kecamatan Siluq Ngurai Kabupaten Kutai Barat Provinsi Kalimantan Timur" dated 11 December 2018, valid until 11 December 2021 covering 203.04 ha.</p> <p>The company has received a letter from the West Kutai Regency Environmental Service Number: 6601/306.b/DLH-P4LH/VII/2022 dated July 25 2022. The letter states that it is in accordance with the Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 5 of 2021 article 53 paragraph 1 letter a which states that when this Ministerial Regulation comes into force on 1 April 21, businesses and/or activities that already have permits for the disposal and/or utilization of waste water, are declared to remain valid until the end of the business and/or activity.</p> <p>As required by permit, Mill conducts monthly check on discharged effluent in cooperation with accredited Laboratory (PT Global Environment Laboratory). According to recent testing result period January – December 2023, all parameter of applied effluent has met the applicable threshold of KepMenLH No. 29 Tahun 2003.</p>	
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		<table><tr><th>Parameter</th><th>Unit</th><th>Threshold</th><th>Jan</th><th>Feb</th><th>Mar</th><th>Apr</th><th>May</th><th>Jun</th></tr><tr><td>pH</td><td>-</td><td>6-9</td><td>6,50</td><td>8,25</td><td>8,63</td><td>7,57</td><td>8,09</td><td>8,12</td></tr><tr><td>BOD</td><td>mg/l</td><td><5000</td><td>4.777</td><td>4.871</td><td>4.312</td><td>4.953</td><td>650</td><td>1.150</td></tr><tr><td>COD</td><td>mg/l</td><td>-</td><td>12.151</td><td>13.277</td><td>13.477</td><td>13.751</td><td>1.723</td><td>3.204</td></tr><tr><td>Oil&Fat</td><td>mg/l</td><td>-</td><td>10</td><td>18</td><td><5,0</td><td>7</td><td>16</td><td>8</td></tr><tr><td>Timbal (Pb)</td><td>mg/l</td><td>-</td><td><0,02</td><td><0,02</td><td><0,02</td><td><0,02</td><td>0,01</td><td>0,006</td></tr><tr><td>Tembaga (Cu)</td><td>mg/l</td><td>-</td><td>0,7</td><td>0,5</td><td>0,04</td><td>0,19</td><td>0,20</td><td>0,2</td></tr><tr><td>Kadmium (Cd)</td><td>mg/l</td><td>-</td><td><0,01</td><td><0,01</td><td><0,01</td><td><0,01</td><td>0,0008</td><td>0,004</td></tr><tr><td>Seng (Zn)</td><td>mg/l</td><td>-</td><td>0,6</td><td>0,7</td><td>0,6</td><td>0,3</td><td>0,5</td><td>0,6</td></tr><tr><td>Total N</td><td>mg/l</td><td>-</td><td>102</td><td>63</td><td>118</td><td>149</td><td>171</td><td>160</td></tr></table> <table><tr><th>Parameter</th><th>Unit</th><th>Threshold</th><th>Jul</th><th>Aug</th><th>Sep</th><th>Oct</th><th>Nov</th><th>Dec</th></tr><tr><td>pH</td><td>-</td><td>6-9</td><td>8,35</td><td>8,17</td><td>8,35</td><td>7,28</td><td>7,15</td><td>7,14</td></tr><tr><td>BOD</td><td>mg/l</td><td><5000</td><td>1.150</td><td>1.624</td><td>1.062</td><td>1.050</td><td>1.062</td><td>4.748</td></tr><tr><td>COD</td><td>mg/l</td><td>-</td><td>3.123</td><td>4.719</td><td>2947</td><td>3.012</td><td>2.887</td><td>13.776</td></tr><tr><td>Oil&Fat</td><td>mg/l</td><td>-</td><td>5</td><td>8</td><td>8</td><td>8</td><td>8</td><td>8</td></tr><tr><td>Timbal (Pb)</td><td>mg/l</td><td>-</td><td>0,008</td><td>0,002</td><td>0,01</td><td>0,008</td><td>0,016</td><td>0,008</td></tr><tr><td>Tembaga (Cu)</td><td>mg/l</td><td>-</td><td>0,2</td><td>0,5</td><td>0,8</td><td>0,1</td><td>0,2</td><td>0,06</td></tr><tr><td>Kadmium (Cd)</td><td>mg/l</td><td>-</td><td>0,002</td><td>0,0006</td><td>0,006</td><td>0,006</td><td>0,003</td><td>0,005</td></tr><tr><td>Seng (Zn)</td><td>mg/l</td><td>-</td><td>0,5</td><td>0,7</td><td>0,9</td><td>0,3</td><td>0,4</td><td>0,8</td></tr><tr><td>Total N</td><td>mg/l</td><td>-</td><td>133</td><td>46</td><td>60</td><td>37</td><td>58</td><td>116</td></tr></table>	Parameter	Unit	Threshold	Jan	Feb	Mar	Apr	May	Jun	pH	-	6-9	6,50	8,25	8,63	7,57	8,09	8,12	BOD	mg/l	<5000	4.777	4.871	4.312	4.953	650	1.150	COD	mg/l	-	12.151	13.277	13.477	13.751	1.723	3.204	Oil&Fat	mg/l	-	10	18	<5,0	7	16	8	Timbal (Pb)	mg/l	-	<0,02	<0,02	<0,02	<0,02	0,01	0,006	Tembaga (Cu)	mg/l	-	0,7	0,5	0,04	0,19	0,20	0,2	Kadmium (Cd)	mg/l	-	<0,01	<0,01	<0,01	<0,01	0,0008	0,004	Seng (Zn)	mg/l	-	0,6	0,7	0,6	0,3	0,5	0,6	Total N	mg/l	-	102	63	118	149	171	160	Parameter	Unit	Threshold	Jul	Aug	Sep	Oct	Nov	Dec	pH	-	6-9	8,35	8,17	8,35	7,28	7,15	7,14	BOD	mg/l	<5000	1.150	1.624	1.062	1.050	1.062	4.748	COD	mg/l	-	3.123	4.719	2947	3.012	2.887	13.776	Oil&Fat	mg/l	-	5	8	8	8	8	8	Timbal (Pb)	mg/l	-	0,008	0,002	0,01	0,008	0,016	0,008	Tembaga (Cu)	mg/l	-	0,2	0,5	0,8	0,1	0,2	0,06	Kadmium (Cd)	mg/l	-	0,002	0,0006	0,006	0,006	0,003	0,005	Seng (Zn)	mg/l	-	0,5	0,7	0,9	0,3	0,4	0,8	Total N	mg/l	-	133	46	60	37	58	116	
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7.8.4	Mill water use per tonne of FFB is monitored and recorded.	<p>The company has Surface Water Permit as per Decree Letter of Minister of Public Works and Public Housing of the Republic Indonesia No. 910/KPTS/M/2021 dated 26 July 2021 related "<i>Pemberian Izin Pengusahaan Sumberdaya Air</i>" PT Ketapang Agro Lestari valid for 5 years. The water debit allowed is 6.95 litre/s or equal to 18.014 m³/month.</p> <p>The unit of certification has water usage per ton FFB processing budget year 2023 is 1,0 m³/ton FFB. Based on water usage monitoring for period January – December 2023 sighted that in 2023 total water usage for process is 238,084 m3 meanwhile FFB processed is 290,931 tonnes, the ratio of water usage is 0.82 m³/tonnes FFB.</p>	Complied																																																																																																																																																																																				
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	<p>To improving efficiency of the use of fossil fuels such monitoring on use of fossil fuels. Fossil fuel records was maintenance and the trends shown. Energy use records include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p> <p>Records of EFB, fiber and shell in 2023</p> <p>FFB Processed : 290,930.99 ton</p> <table border="1"> <thead> <tr> <th>No</th><th>By-product</th><th>Amount (Ton)</th><th>Use for</th></tr> </thead> <tbody> <tr> <td>1</td><td>EFB</td><td>44,462</td><td>Application in estate</td></tr> <tr> <td>2</td><td>Fiber</td><td>37,786</td><td>Boiler fuel</td></tr> <tr> <td>3</td><td>Shell</td><td>8,814</td><td>Boiler fuel</td></tr> </tbody> </table> <p>Fossil fuel consumption in 2021-2023</p> <table border="1"> <thead> <tr> <th>No</th><th>Year</th><th>Fuels (litr)</th><th>Use for</th></tr> </thead> <tbody> <tr> <td>1</td><td>2021</td><td>290,382</td><td>Operational activities</td></tr> <tr> <td>2</td><td>2022</td><td>1,029,716</td><td>Operational activities</td></tr> <tr> <td>3</td><td>2023</td><td>823,592</td><td>Operational activities</td></tr> </tbody> </table>	No	By-product	Amount (Ton)	Use for	1	EFB	44,462	Application in estate	2	Fiber	37,786	Boiler fuel	3	Shell	8,814	Boiler fuel	No	Year	Fuels (litr)	Use for	1	2021	290,382	Operational activities	2	2022	1,029,716	Operational activities	3	2023	823,592	Operational activities	Complied
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Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.																																			
7.10.1	(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.	PT KAL and PT BSMJ has established "SOP Mitigasi Gas Rumah Kaca "FR.CSM.GRK" Rev. 2, dated 26 December 2018". Identification of GHG emission has been conducted by Palm Oil Mill and Estate, emission	Complied																																

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		<p>identified are covering: usage of anorganic fertilizer, pesticide, fossil fuel usage, and POME.</p> <p>Based on Significant pollution and GHG emission was identified, for estates comes from using of pesticides, action plan to reducing pesticide was made such as program of integrated pest control where minimize to use chemical/pesticides.</p> <p>The Certificate Holder has Strategic and Mitigation Plan to reduce GHG emission as stated in "Rencana Pengurangan Emisi GRK dan Polutan tahun 2023 tertanggal 4 Januari 2023", as follow :</p> <ol style="list-style-type: none"> Only use licensed types or trademarks of pesticides Reduce the use of pesticides, synthetic herbicides, insecticides Fuel used for vehicle operations using Biosolar B30 Determining and managing High Carbon Stock areas in garden areas Replacing the use of fossil fuels in boiler operations, namely with shells and fiber Reduce the use of inorganic fertilizer by carrying out Land Application Reduce the use of inorganic fertilizer by applying empty hemp Regular maintenance of generators and boilers Routine vehicle maintenance <p>PT KAL and BSMJ has conducted monitoring of emission, and then calculate it using RSPO PalmGHG Calculator Version 4. The monitoring and calculation covering estate, smallholder and mill operation. Emission reduction has achieved.</p> <p>There was available result of monitoring and calculation of pollutant and emission using Palm GHG Calculator.</p>	
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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>There are no changes of compliance statement compare to last year audit</p> <p>HCV assessment has been conducted since July 2011 and 2012 for PT KAL and PT BSMJ as above. HCV assessment conducted by environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia (PT KAL) and Fakultas Kehutanan IPB (PT BSMJ) according to HCV toolkit; HCV assessment has include the stakeholder consultation</p> <p>HCS assessment for PT KAL and PT BSMJ has been conducted on February 2016 cooperated with Independent Environmental Consultant PT Ata Marie. HCS assessment also includes stakeholder consultation with surrounding community of lendien Liang Nayaq and Penawang on 26 – 31 May 2016 (PT KAL) and community of Muara Ponaq, Muara Tae and Lemponah village on 29 May – 5 June 2016.</p> <p><u>PT KAL</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 784 ha and total potentially HCS to be conserve was 1,379 ha. PT KAL has overlay the HCS area identified with HGU area and the HCS area within HGU was 649.33 ha. Total area conservation in HGU PT KAL both HCV and HCS was 936.33 ha. The HCV and HCS assessment has taken into account wider landscape- level consideration.</p> <p><u>PT BSMJ</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the</p>	Not Applicable
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		High Priority Patch with area of 1,518 ha potentially HCS to be conserve (according to land permit boundary). All HCS potential is Young regeneration Forest. PT BSMJ has overlay the HCS area identified with HGU area and the HCS area within HGU was 665.69 ha . Total area conservation in HGU PT BSMJ both HCV and HCS was 665.69 ha . The HCV and HCS assessment has taken into account wider landscape- level consideration.	
7.10.3	(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.	<p>There are no changes of compliance statement compare to last year audit.</p> <p>The Certificate Holder has implemented and monitored a plan to reduce pollutant and emission. Emission, particulate, and noise from boiler and generator are tested and monitored every six month. Records of all monitoring are kept and documented. According to record of emission and particulate monitoring shown that all parameter analyzed were met with the threshold/standard.</p>	Complied
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.	<p>There are no changes of compliance statement compare to last year audit</p> <p>PT KAL has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including determining the location of seedlings, planting area, infrastructure, housing "emplacement", mill location, and other uses along with the implementation time.</p> <p>Land preparation using zero burning technique as stated in point 6.7.d "The company's commitment is to apply the zero burning method", namely land clearing of plantations without burning.</p>	Complied

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		<p>The procedure has established a land clearing method that is adapted to the conditions of the area.</p> <p>According to sampled of Land clearing contract "SPK No. KAL/100/SPK/X-18/DIR-PLANT antara PT. KAL dengan PT Kharisma Anugrah Lestari tanggal 31 Oktober 2018" shown that land learing was performed without burning, consist of: Falling tree, stacking, terraces, road construction, trench construction, bridge construction and construction of culverts covering an area of 346 hectares.</p> <p>According to Minutes of work Inspection of land celaring PT. KAL as per "Berita Acara Pemeriksaan Pekerjaan Pembukaan Lahan Kebun PT. KAL" shown that there is no burning in the activity of land clearing.</p> <p>In the last 12 months there are no land clearing process or land compensation.</p>	
7.11.2	The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.	<p>New planting has been done mechanically, consist of: falling tree, chipping by excavator, terracing by excavator, digging, road construction, trench construction, bridge construction and construction of culverts, planting LCC and planting oil palm.</p> <p>Based on field visit to Ketapang Agro Lestari Estate and BorneoSurya Mining Jaya Estate confirmed that the land preparation is using mechanical method. No any open burning was noted for land preparation. It can also demonstrated in the agreement contract between company and subcontractor that all activity of replanting is performed manual and mechanically.</p>	Complied
7.11.3	The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.	<p>There are no changes of compliance statement compare to last year audit</p> <p>PT KAL has establish SOP for Land Clearing MN.FR.COP.OPA-PLH revision 1 dated 1 June 2013 "Land Preparation". The SOP explains that land clearing is accompanied by a detailed master plan. The master plan is used as a basic part of plantation development planning, including</p>	Complied

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

PROCEDURAL NOTE for 7.12:

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

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

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

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<p>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.</p> <p>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.</p>			
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>There is no new planting since latest audit.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has conducted the NPP process before conducting the new planting. NPP has been conducted since 2012 by TUV Nord.</p> <p>NPP Verification statement and assessment has been published by RSPO from 30 March 2012 to 29 April 2012 for PT Ketapang Agro Lestari and 19 September 2012 to 18 September 2012 for PT Borneo Surya Mining Jaya. There is no comment from any stakeholder since the NPP assessment published on RSPO website https://www.rspo.org/certification/new-planting-procedure/public-consultations/first-resources-ltd-pt.-ketapang-agro-lestari-new-planting-assessment-call-for-comments</p> <p>According to NPP Verification statement made by TUV Nord "The AMDAL, HCV and SIA assessment report and management plan has been checked and verified by TUV Nord auditors through desktop study and verification of all related documents. TUV Nord auditors confirmed that the assessment and plan are comprehensive, professional and compliant of RSPO principles, criteria and indicators.</p> <p>There is no primary forest, HCV and HCS are cultivated for oil palm plantation. PT KAL has conducted the HCV assessment since 2011 and PT Borneo Surya Mining Jaya on May 2012; HCS study for PT KAL and PT BSMJ was conducted on 2015 – 2016 by Independent Consultant Ata Marie.</p>	Not Applicable

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7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>There is no change in the HCV assessment report since latest Audit and there is no expansión área of PT KAL and BSMJ in this Audit ASA2.</p> <p><u>PT Ketapang Agro Lestari</u></p> <p>PT KAL has conducted HCV assessment cooperated with Environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia on 6 – 13 July 2011. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 2: Landscape areas that are important for natural ecological dynamics <ul style="list-style-type: none"> ✓ Secondary forest Penawang 100 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Tuang river 518.48 ha ✓ Riparian of Kiaq river 45.36 ha ✓ Secondary forest Penawang 100 ha ✓ Water spring Penawang 12.6 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Lendian Secondary Forest 415.5 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetry of community Penawang 1.00 ha ✓ Cemetry of community Lendian 0.03 ha ✓ Cemetry of community Tendiq 0.50 ha 	Complied
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		<p>HCV area identified totally 992.94 ha. The HCV area identification was based on permit location or Izin Lokasi of PT KAL No. 525.26/K.941a/2010, 22 November 2010 with coverage area of 15,025 ha. PT KAL has obtained land title of HGU in 2019 with total area of 7,340.0313 Ha (consist of Plasma 1,474.3261 ha and nucleus plantation 5,865.7052). PT KAL has overlay the HCV area identified with HGU area and the HCV area within HGU was 287 ha. HCS identified in HGU PT KAL was 649.32 ha.</p> <p><u>PT Borneo Surya Mining Jaya</u></p> <p>PT BSMJ has conducted HCV assessment cooperated with Environmental consultant Fakultas Kehutanan Institut Pertanian Bogor on 26 April 2012 – 06 May 2012. Based on HCV assessment, identified HCV area as below:</p> <ul style="list-style-type: none"> - HCV 1: Areas that contain an important biodiversity <ul style="list-style-type: none"> ✓ Riparian of Ohong river 117.90 ha ✓ Lembonah forest conservation 25 ha - HCV 4: Areas that provide natural environmental services <ul style="list-style-type: none"> ✓ Riparian of Kelawit river 9.62 ha ✓ Riparian of Nayan river 95.16 ha ✓ Itiq Mantikg & Gunung Eteq 12.56 ha - HCV 5: Local Community Basic Needs) <ul style="list-style-type: none"> ✓ Muara Tae Forest 100 ha ✓ Public Cemetery of Kampung Pentat 0.15 ha ✓ Lembong Muara Konot 1.00 ha - HCV 6: Traditional Cultural Identity <ul style="list-style-type: none"> ✓ Cemetery of Jenggawan 0.005 ha ✓ Cemetery of community Lembonag 1 0.25 ha 	
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		<p>✓ Cemetry of community Lembonah 2 1.00 ha</p> <p>HCV area identified totally 379.21 ha. The HCV área identification was based on permit location or Izin Lokasi of PT BSMJ with coverage area of 11,210 ha. PT BSMJ has obtained land title of HGU in 2019 with total área of 4,345.19 Ha. PT BSMJ has overlay the HCV area identified with HGU area and the HCV área within HGU was 313.66 ha. HCS identified in HGU PT BSMJ was 365.88 ha.</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>HCV assessment has been conducted since July 2011 and 2012 for PT KAL and PT BSMJ as above. HCV assessment conducted by environmental consultant Yayasan Kelapa Sawit Berkelanjutan Indonesia (PT KAL) and Fakultas Kehutanan IPB (PT BSMJ) according to HCV toolkit; HCV assessment has include the stakehollder consultation</p> <p>HCS assessment for PT KAL and PT BSMJ has been conducted on February 2016 cooperated with Independent Environmental Consultant PT Ata Marie. HCS assessment also includes stakeholder consultation with surrounding community of lendian Liang Nayuq and Penawang on 26 – 31 May 2016 (PT KAL) and community of Muara Ponaq, Muara Tae and Lemponah village on 29 May – 5 June 2016.</p> <p><u>PT KAL</u></p> <p>In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 784 ha and total potentially HCS to be conserve was 1,379 ha. PT KAL has overlay the HCS area identified with HGU area and the HCS area within HGU was 649.33 ha. Total area conservation in HGU PT KAL both HCV and HCS was 936.33 ha. The HCV and HCS assessment has taken into account wider landscape- level consideration.</p> <p><u>PT BSMJ</u></p>	

		In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Based on Patch analysis, recommended to conserve the High Priority Patch with area of 1,518 ha potentially HCS to be conserve (according to land permit boundary). All HCS potential is Young regeneration Forest. PT BSMJ has overlay the HCS area identified with HGU area and the HCS area within HGU was 365.88 ha . Total area conservation in HGU PT BSMJ both HCV and HCS was 679.54 ha . The HCV and HCS assessment has taken into account wider landscape- level consideration.	
7.12.3	(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.	Based on HCV and HCS assessment confirmed that there is no High Forest Cover Landscapes (HFCLs) identified in PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya. In general, the forest in the study area has changed due to logging activities, and therefore the amount of carbon in the study area is relatively low. Only secondary forest identified in area of HGU PT Ketapang Agro Lestari and Ypung Regeneration Forest in area of HGU PT Borneo Surya Mining Jaya.	Not Applicable
PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.			
7.12.4	(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).	Based on HCV and HCS assessment confirmed that there is no peatland identified in area of PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya. PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has develop management and monitoring plan to protected and/or enhanced the HCV and HCS identified. Management and monitoring plan are included: <ul style="list-style-type: none"> - Instalation of HCV information board - HCV dissemination and socialization to all employees, community and contractors - Biodiversity monitoring and hunting activity in HCV area 	Not Applicable

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		<ul style="list-style-type: none"> - HCV area monitoring including land clearing (if any) and HCV disturbance. - Mapping the water sources including riparian zone, water spring and catchment area - For conflict prevention and mitigation, Management unit implements BMP or cooperates with BKSDA or other authorized agencies and/or competent institutions in handling animals. <p>HCV management and monitoring plan has been implemented by PT KAL and PT BSMJ; it was confirmed during field visit to HCV area.</p> <p>The management plan are reviewed and reported once a year, latest review on December 2023 both PT KAL and PT BSMJ.</p> <p>Reports on the results of HCV and biodiversity management and monitoring have been reported annually by PT KAL and PT BSMJ to Natural Resource Conservation Center. The 2023 report has been submitted on 9 January 2024 to the BKSDA of East Kalimantan Province in accordance with the "Handover Form" signed by the BKSDA and the seal of the BKSDA of East Kalimantan.</p>	
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.	<p>PT KAL and Pt BSMJ has a policy of Sustainable Palm Oil and has a procedure for FPIC.</p> <p>PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has established the SOP "Prosedur Pembayaran Tali Asih Pembebasan Lahan atau Pembebasan Lahan dan perhitungannya" dated January 18, 2010. Based on NPP report assessment team concluded that PT. Ketapang Agro Lestari and PT Borneo Surya Mining Jaya carried out land acquisition resolutions with prior community approval, based on information from the SEIA report and the Minutes of Meetings with the public on activities to increase public awareness.</p> <p>Evidence of FPIC process can be shown during audit, such as: socialization process, mapping process, land acquisition process</p>	Not Applicable

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		including minutes of land acquisition and payment receipt for land acquisition.	
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.	<p>PT Ketapang Agro Lestari has conduct the socialization of HCV and RTE species to surrounding community during stakeholder meeting on 24 February 2024 at Balai Desa Lendian.</p> <p>PT Borneo Surya Mining Jaya has conduct the socialization of HCV and RTE species to surrounding community during stakeholder meeting on 28 February 2024 and socialization to locat community on 13 April 2023 at Kampung Lembonah Village. PT BSMJ also has conducted the conservation education and HCV interpreter to local community at Lembonah Village. The conservation education cooperated with BKSDA Kalimantan Timur on 26 July 2023. Report and summary of activity are available.</p> <p>Evidence of socialization can be shown as in Attendance list and minutes of socialization.</p> <p>Based on the results of interviews with representatives of the surrounding community, it can be proven that they understand and understand the importance of protecting the HCV area and the animals that live around their environment.</p> <p>Socialization to internal company employees is regularly carried out through employee morning apples by field assistants. Socialization was also carried out by the company's Sustainability team, most recently held on 24 February 2024 and 23 May 2023 in PT KAL and 13 February 2024 and 24 May 2023 in PT BSMJ. The company also posted information boards and warnings regarding the protection of local protected areas, prohibition of hunting animals and destroying areas and other conservation campaigns.</p> <p>PT KAL - BSMJ also has a policy to prohibit illegal hunting including capture, harm, collect, trade, possess or kill the RTE species. Indiscipline sanction will be apply for the violation according to national law Undang</p>	Complied

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		Undang RI No.5 Tahun 1990 tentang Konservasi Sumber Daya Alam Hayati dan Ekosistemnya.	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.	<p>The company has established "Conservation Management Plan" to manage and to monitor of RTE's. There was found RTEs such as: <i>Macaca fascicularis</i>, <i>Hylobates muelleri</i>, <i>Helarctos malayanus</i>, <i>Rusa unicolor</i> and <i>Muntiacus muntjak</i>, <i>Anorhinus galeritus</i>, <i>Ictinaetus malayensis</i>, <i>Anthracoceros malayanus</i>.</p> <p>Company has monitor the RTE species and HCV area regularly and reported once a year.</p> <p>Based on document "Laporan Monnitoring Biodiversitas PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya" for period January - December 2023, there was found and reported any RTE species within HCV/HCS areas such as:</p> <ul style="list-style-type: none"> - 4 protected species in PT Borneo Surya Mining Jaya: <i>Hylobates muelleri</i>, <i>Anthracoceros malayanus</i>, <i>Anthracoceros arbirotris</i>, <i>Buceros rhinoceros</i>. - 5 protected species in PT Ketapang Agro Lestari: <i>Hylobates muelleri</i>, <i>Todiramphus chloris</i>, <i>Annorhinus galeritus</i>, <i>Nisaetus cirrhatus</i>, <i>Anthracoceros arbirotris</i> <p>There are 2 species of flora categorized as endangered found in PT BSMJ: <i>Shorea kuntsleri</i> and <i>Shorea ovalis</i>.</p> <p>Outcomes of this monitoring are fed back into the management plan such as: enhancement of HCV/HCV monitoring and management, intensive collaboration with stakeholder to implement the HCV/HCS management plan, PT KAL to ensure the existence and sustainability of NKT.</p> <p>Reports on the results of HCV/HCS and biodiversity management and monitoring have been reported annually by PT KAL and PT BSMJ to Natural Resource Conservation Center. The 2023 report has been</p>	Complied

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		submitted on 9 January 2024 to the BKSDA of East Kalimantan Province in accordance with the "Handover Form" signed by the BKSDA and the seal of the BKSDA of East Kalimantan.	
7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.	<p>Remediation and Compensation Procedures (RaCP) was not applicable for PT KAL – BSMJ.</p> <p>PT Ketapang Agro Lestari and PT Borneo Surya Mining Jaya has conducted the NPP process before conducting the new planting. NPP has been conducted since 2012 by TUV Nord.</p> <p>NPP Verification statement and assessment has been published by RSPO from 30 March 2012 to 29 April 2012 for PT Ketapang Agro Lestari and 19 September 2012 to 18 September 2012 for PT Borneo Surya Mining Jaya. There is no comment from any stakeholder since the NPP assessment published on RSPO website https://www.rspo.org/certification/new-planting-procedure/public-consultations/first-resources-ltd-pt.-ketapang-agro-lestari-new-planting-assessment-call-for-comments</p> <p>According to NPP Verification statement made by TUV Nord "The AMDAL, HCV and SIA assessment report and management plan has been checked and verified by TUV Nord auditors through desktop study and verification of all related documents. TUV Nord auditors confirmed that the assessment and plan are comprehensive, professional and compliant of RSPO principles, criteria and indicators.</p> <p>There is no primary forest, HCV and HCS are cultivated for oil palm plantation. PT KAL has conducted the HCV assessment since 2011 and PT Borneo Surya Mining Jaya on May 2012; HCS study for PT KAL and PT BSMJ was conducted on 2015 – 2016 by Independent Consultant Ata Marie.</p>	Not Applicable

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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for **Ketapang Agro Lestari POM** and supply base was calculated using the PalmGHG Calculator version 4.0 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 **Ketapang Agro Lestari POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	2.00
PK	0.00

Extraction	%
OER	24.98
KER	3.67

Production	t/yr
FFB Process	290,930.99
CPO Produced	72688.26
PK Produced	10678.8

Land Use	Ha
OP Planted Area	6905.13
OP Planted on peat	0.00
Conservation (forested)	1615.86
Conservation (non-forested)	0.00
Total	9,691.39

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	80919.02	0.86	12708.22	0.35	0.00	0.00	93627.24	
CO ₂ Emission from fertilizer	3177.16	0.03	538.30	0.01	0.00	0.00	3715.46	
N ₂ O Emission from Peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
N ₂ O Emission from Fertilizer	3459.29	0.04	549.61	0.02	0.00	0.00	4008.90	
Fuel Consumption	4285.02	0.05	259.54	0.01	0.00	0.00	4544.56	
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sink								
Crop Sequestration	-46930.93	-0.50	-12945.39	-0.35	0.00	0.00	-59876.32	

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Conservation Sequestration	-8586.15	-0.09	-4554.05	-0.12	0.00	0.00	-13140.19
Total	36323.41	0.38	-3443.78	-0.09	0.00	0.00	108057.93

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	57027.40	0.20
Fuel Consumption	1248.70	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	58312.11	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

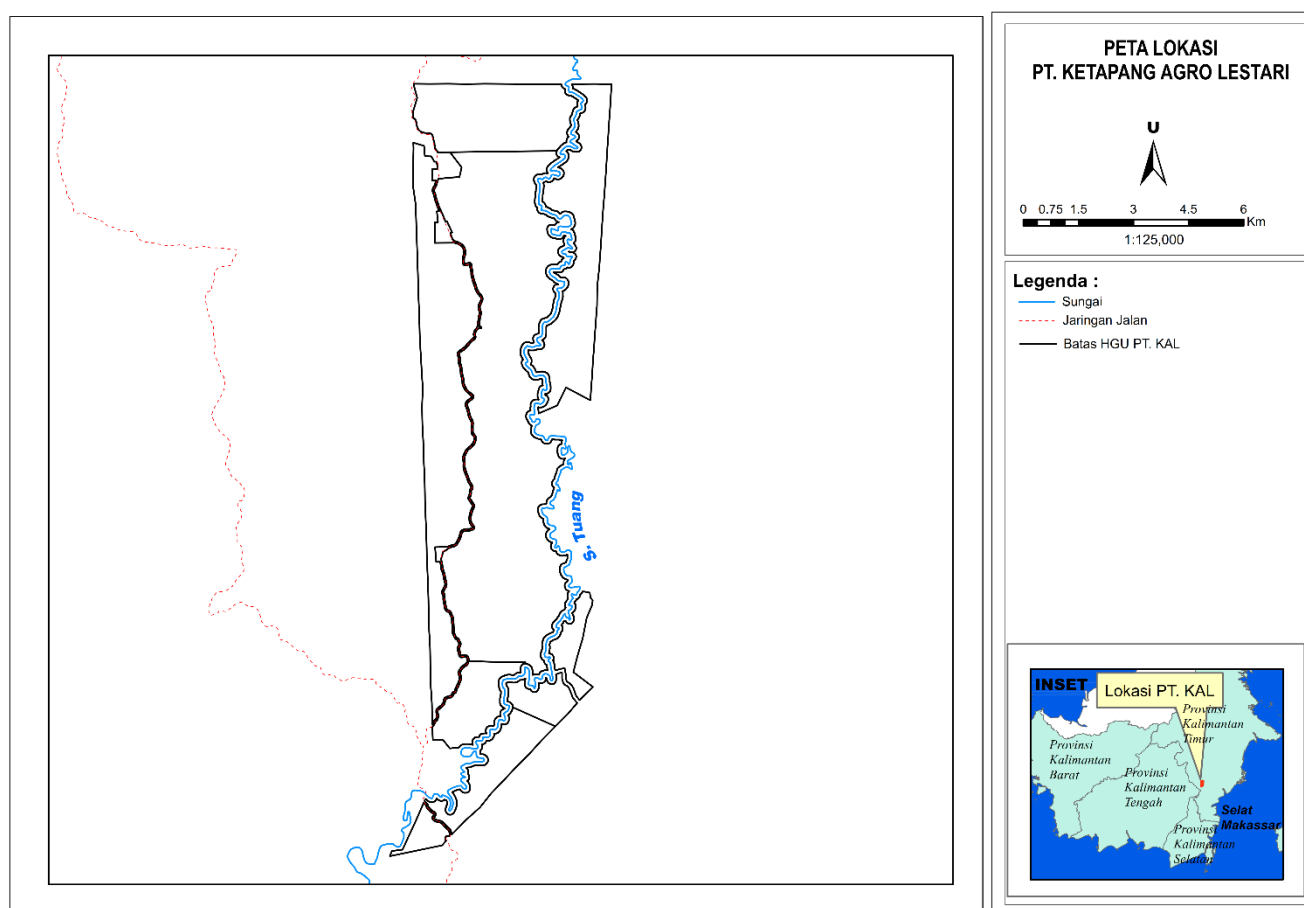
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

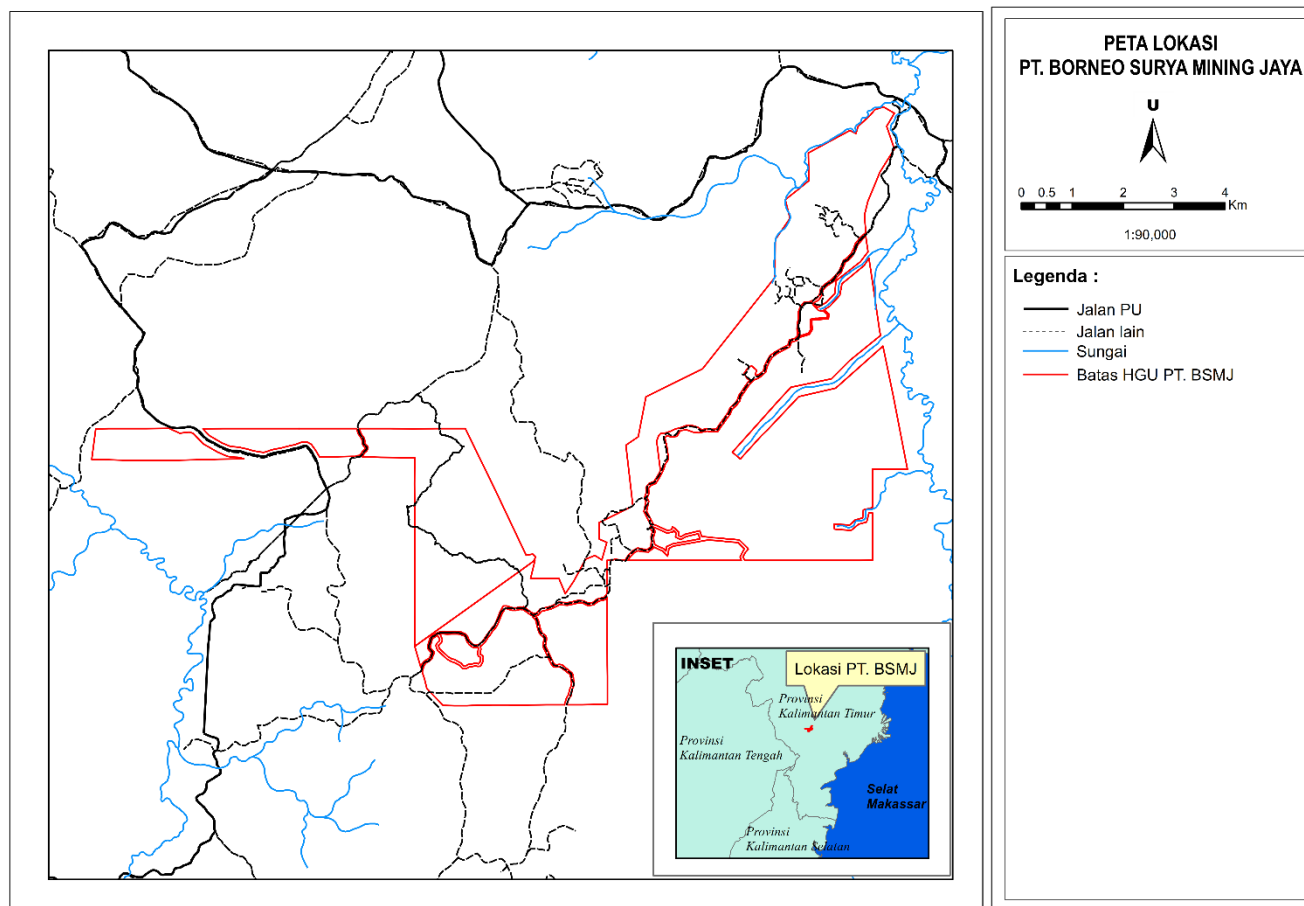
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic digestion (%)	100

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

Appendix C: Location Map of Certification Unit and Supply bases



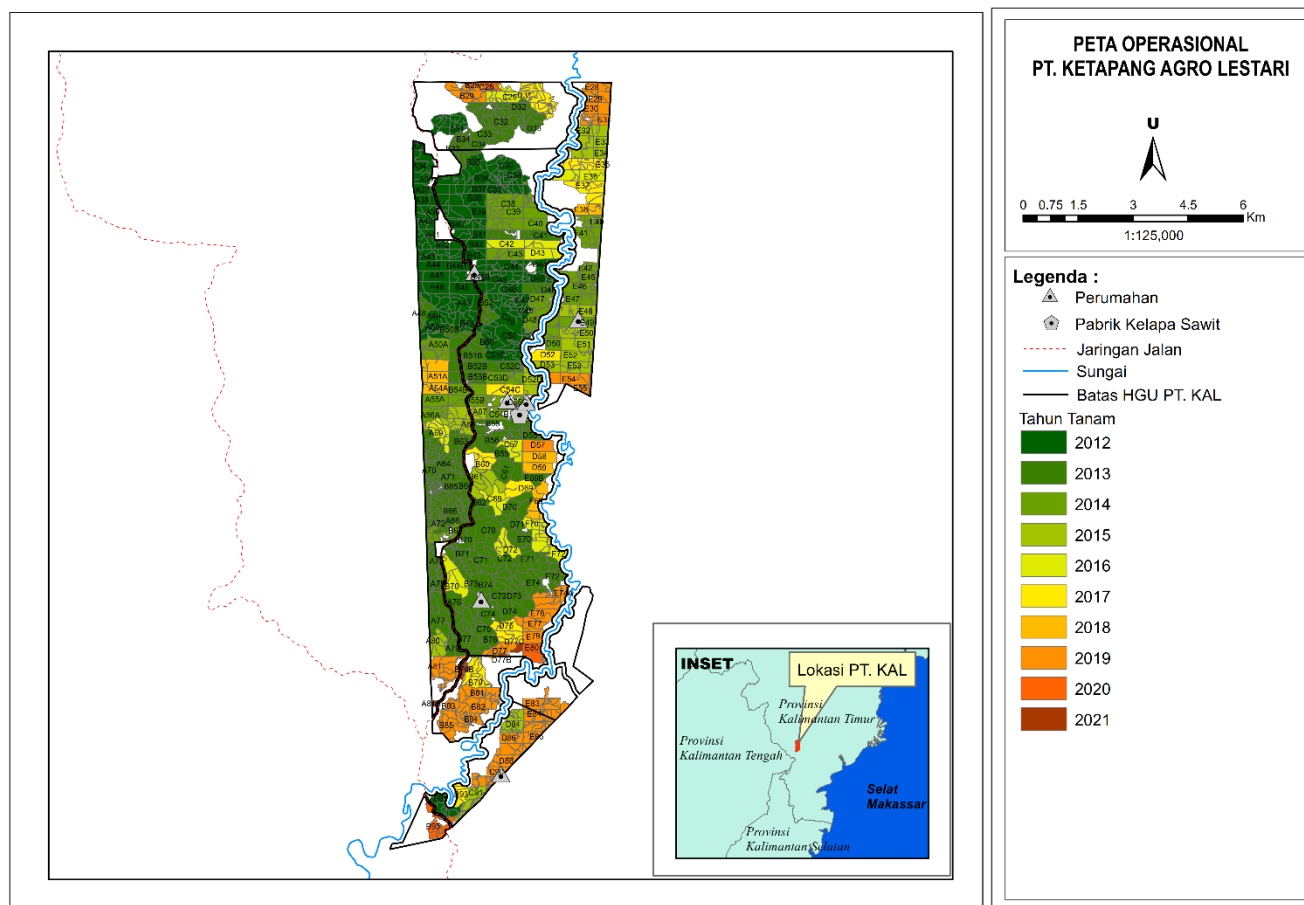
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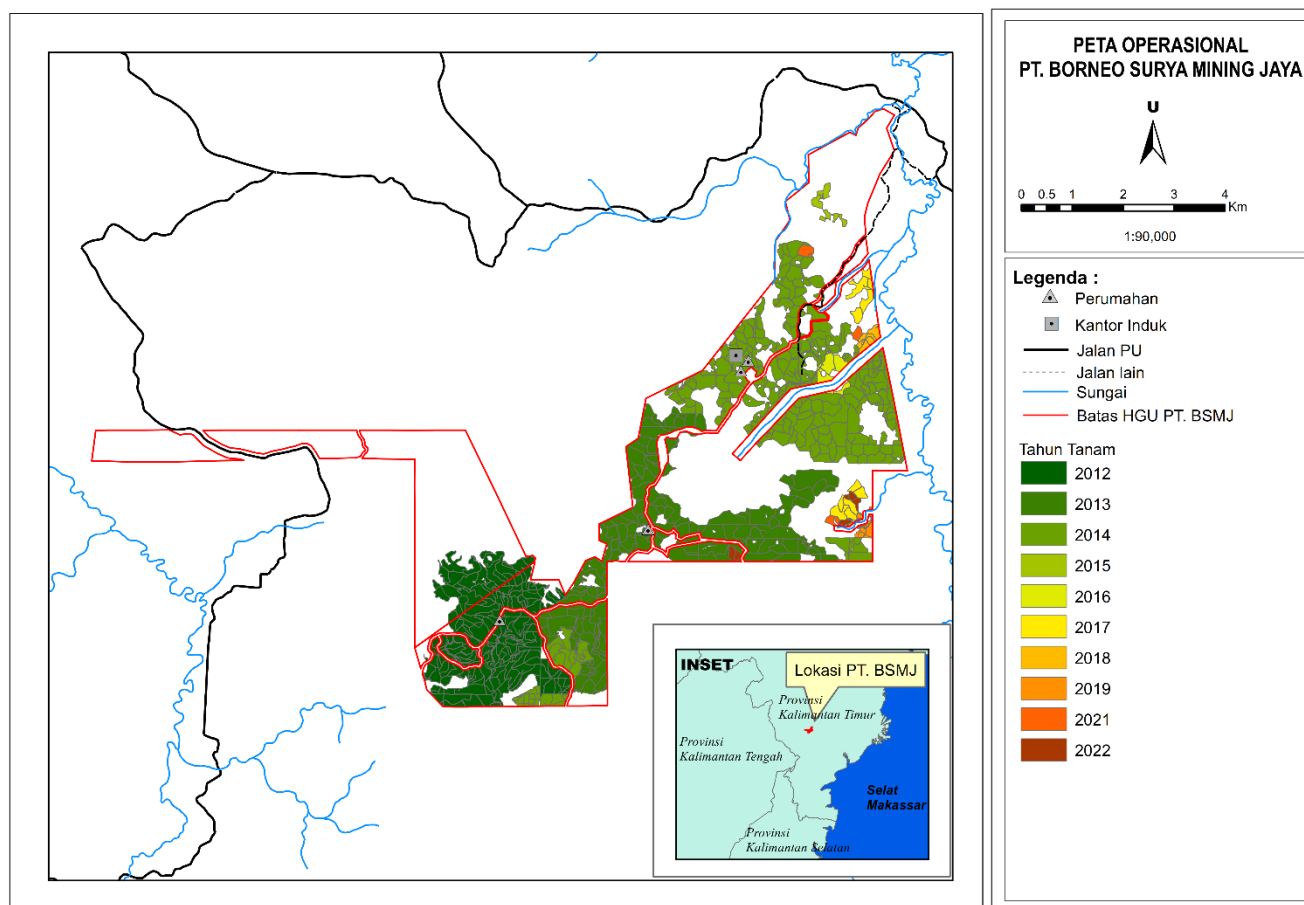


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Appendix D: Estate Field Map





Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

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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