

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**☐ **Initial Assessment**☒ **Annual Surveillance Assessment (1_2)**☐ **Recertification Assessment** (Choose an item.)☐ **Extension of Scope**

Client Company Name / Parent Company: PT Sawit Mas Sejahtera / Golden Agri Resources Ltd
Client Company / Parent Company Address: Plaza Sinar Mas Land, Menara II, Lantai 30. Jl. MH Thamrin No 51, Jakarta 10350, Indonesia
Certification Unit: Pangkalan Panji Mill Location of Certification Unit: Jl. Palembang - Jambi KM 37 Desa Pangkalan Panji, Kecamatan Banyuasin III, Banyuasin Regency & Musi Bayuasin Regency, Sumatera Selatan 30953 Indonesia
Date of Final Report: 04/08/2024

TABLE of CONTENTS
Page No

Section 1: Scope of the Assessment.....	3
1. Company Details	3
2. Certification Information	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases	4
5. Description of Supply Base	4
6. Plantings & Cycle.....	4
7. Summary of Certified Tonnage of FFB (Own Certified Scope)	5
8. Summary of Certified Tonnage of FFB (from other certified unit(s))	5
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	5
10. Summary of Certified Tonnage (not applicable for ISS)	6
11. Summary of Actual Volume sold	7
12. Independent Smallholders Certified Tonnage / Volume	9
13. Independent Smallholders Actual Sold Tonnage / Volume	10
Section 2: Assessment Process	11
2.1 Assessment Methodology, Programme, Site Visits.....	11
2.2 BSI Assessment Team	12
2.3 Assessment Plan.....	14
Section 3: Assessment Findings	16
3.1 Multiple Management Units and Time Bound Plan.....	16
3.2 Progress of scheme smallholders and/or outgrowers.....	24
3.3 Details of Nonconformities	32
3.3.1 Status of Nonconformities Previously Identified and Observations.....	32
3.3.2 Summary of the Nonconformities and Status	33
3.4 Stakeholders and previous land owner / user consultation.....	34
3.5 Impartiality and conflict of interest	37
Formal Signing-off of Assessment Conclusion and Recommendation	37
Appendix A: Summary of Findings	38
Appendix B: GHG Reporting Executive Summary	190
Appendix C: Location Map of Certification Unit and Supply bases.....	192
Appendix D: Estate Field Map	193
Appendix E: List of Smallholder Registered and/or sampled	196
Appendix F: List of Abbreviations	197

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Golden Agri-Resources Ltd		
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	30 January 2005
Address	Plaza Sinar Mas Land, Menara II, Lantai 30. Jl. MH Thamrin No 51, Jakarta 10350, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	Pangkalan Panji Mill		
Location / Address	Jl. Palembang - Jambi KM 37 Desa Pangkalan Panji, Kecamatan Banyuasin III, Banyuasin Regency & Musi Bayuasin Regency, Sumatera Selatan, Indonesia		
Website	www.goldenagri.com.sg		
Management Representative	Yahya Mustakim	E-mail	yahya.mustakim@sinarmas-agri.com
Telephone	+62 21-5033889 ext.6314	Facsimile	+62 21 3181389

2. Certification Information			
Certificate Number	RSPO 733519	Certificate Start Date	12/09/2022
Date of First Certification	18/09/2015	Certificate Expiry Date	11/09/2027
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> Determination of the conformity of the client's management system, or parts of it, with audit criteria. Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1_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	36 MT/Hr
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)

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
BSI-ISPO 740250	ISPO	BSI	03/02/2026
EU-ISCC-Cert-ID218-20230309	ISCC	PT Intertek Utama Services	28/12/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Pangkalan Panji Mill	Desa Pangkalan Panji, Kecamatan Banyuasin III, Kabupaten Banyuasin, Provinsi Sumatera Selatan	02° 56' 54.71" S	104° 27' 59.44" E
Sawit Mas Estate	Desa Pangkalan Panji, Kecamatan Banyuasin III, Kabupaten Banyuasin, Provinsi Sumatera Selatan	02° 55' 38.82" S	104° 27' 51.42" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No		<input type="checkbox"/> Yes		
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sawit Mas Estate	3,128.21	21.00	603.79	3,753.00	83.35
Total	3,128.21	21.00	603.79	3,753.00	83.35
Note: There is additional planted area taken from reserve areas this year. Reserve area comes from planted area/low land that left before due to bad drainage condition.					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Sawit Mas Estate	161.44	2,966.77	0	0	2,966.77	161.44
Total (ha)	161.44	2,966.77	0	0	2,966.77	161.44
Notes: (1) Only Mature area is considered as production area. (2) Immature area are taken from reserve areas.						

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sep 2023 – Aug 2024)	Actual (Jun 2023 – May 2024)		Forecast (Sep 2024 – Aug 2025)
		Previous license period (Jun – Aug 2023)	Current license period (Sep 2023 – May 2024)	
Sawit Mas Estate	56,732.20	14,719.37	28,122.05	42,000.00
Total	56,732.20	42,841.42		42,000.00
Note: Due to the replanting activity, the yield decrease into 13.42 MT/Ha/Year. See table 6 for palm age figure.				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Sep 2023 – Aug 2024)	Actual (Jun 2023 – May 2024)		Forecast (Sep 2024 – Aug 2025)
		Previous license period (Jun – Aug 2023)	Current license period (Sep 2023 – May 2024)	
Nil		Nil	Nil	
Total		Nil		
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Sep 2023 – Aug 2024)	Actual (Jun 2023 – May 2024)		Forecast (Sep 2024 – Aug 2025)
		Previous license period (Jun – Aug 2023)	Current license period (Sep 2023 – May 2024)	
Sawit Mas Estate (Uncertified)		18,235.46	43,746.32	
CV Rachma Jaya		4,198.52	17,360.16	
CV Rezeki Raya Sejahtera		4,316.56	23,587.14	
Total		111,444.16		
Note:				

9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	Jun 2023	4,651.36	8,082.77	12,734.13
2	Jul 2023	5,061.30	8,964.69	14,025.99
3	Aug 2023	5,006.71	9,703.08	14,709.79
4	Sep 2023	3,878.14	8,727.75	12,605.89
5	Oct 2023	3,506.02	8,910.07	12,416.09
6	Nov 2023	3,373.30	8,597.01	11,970.31
7	Dec 2023	3,873.69	8,361.91	12,235.60
8	Jan 2024	3,429.24	10,768.70	14,197.94
9	Feb 2024	2,984.27	9,747.34	12,731.61
10	Mar 2024	2,503.40	8,978.28	11,481.68
11	Apr 2024	2,125.79	9,959.76	12,085.55
12	May 2024	2,448.20	10,642.80	13,091.00
TOTAL		42,841.42	111,444.16	154,285.58
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Sep 2023 – Aug 2024)	Actual (Jun 2023 – May 2024)		Forecast (Sep 2024 – Aug 2025)
	Previous license period (Jun – Aug 2023)	Current license period (Sep 2023 – May 2024)	
FFB	FFB		FFB
56,732.20 mt	14,719.37 mt	28,122.05 mt	42,000.00 mt
	TOTAL	42,841.42 mt	
CPO (OER: 23.00 %)	CPO (OER: 22.57%)		CPO (OER: 22.70 %)
13,048.41 mt	3,402.37 mt	6,311.29 mt	9,534.00 mt
	TOTAL	9,713.66 mt	
PK (KER: 5.50 %)	PK (KER: 5.11%)		PK (KER: 5.20 %)
3,120.27 mt	796.90 mt	1,392.61 mt	2,184.00 mt
	TOTAL	2,189.51 mt	
Note:			
Due to the replanting activity, the yield decrease into 13.42 MT/Ha/Year.			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	Jun 2023	1,045.02	252.98
2	Jul 2023	1,195.76	274.83
3	Aug 2023	1,161.59	269.09
4	Sep 2023	900.79	196.96
5	Oct 2023	739.32	173.31
6	Nov 2023	790.06	162.19
7	Dec 2023	904.08	181.86
8	Jan 2024	800.67	150.67
9	Feb 2024	680.39	160.20
10	Mar 2024	547.71	137.52
11	Apr 2024	443.32	113.96
12	May 2024	504.94	115.94
TOTAL		9,713.66	2,189.51
Note:			

11. Summary of Actual Volume sold					
Current License period (Sep 2023 – May 2024)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	-	6,952.94	-	-	6,952.94
PK (MT)	1,509.97	-	-	-	1,509.97
Credits	-	-	-	-	-
Previous License period (Jun – Aug 2023)					
CPO (MT)	-	3,001.92	-	-	3,001.92
PK (MT)	719.5	-	-	-	719.5
Credits	-	-	-	-	-
Note:					
Conventional is RSPO certified material but sold as non-RSPO.					
This mill using mass balance module. Gap of actual sold CPO/PK and production taken from 3-monthly mass balance stock which is April – June 2024 (already back to positive stock during assessment in July 2024).					

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 Sumber Indah Perkasa	TR-d4c947a3-ce2c	-	99.83
2	PT Sumber Indah Perkasa	TR-f7fd27f4-6290	-	99.69
3	PT Sumber Indah Perkasa	TR-c14a9acc-fffe	-	98.93
4	PT Sumber Indah Perkasa	TR-94de3731-f11a	-	137.91
5	PT Sumber Indah Perkasa	TR-b3b12d36-4b17	-	140.53
6	PT Sumber Indah Perkasa	TR-42fa74d5-d405	-	142.61
7	PT Sumber Indah Perkasa	TR-f13d5cf1-b721	-	100.79
8	PT Sumber Indah Perkasa	TR-8a8babef-17ca	-	99.7
9	PT Sumber Indah Perkasa	TR-9a5595a5-5437	-	99.14
10	PT Sumber Indah Perkasa	TR-4b2685eb-fa8a	-	100.44
11	PT Sumber Indah Perkasa	TR-ff4691cc-6185	-	101.36
12	PT Sumber Indah Perkasa	TR-a5316de3-810b	-	101.95
13	PT Sumber Indah Perkasa	TR-ac7e17e6-3c22	-	100.21
14	PT Sumber Indah Perkasa	TR-9fb8642e-c744	-	97.91
15	PT Sumber Indah Perkasa	TR-65281de6-1903	-	101.09
16	PT Sumber Indah Perkasa	TR-258abefe-1af3	-	101.99
17	PT Sumber Indah Perkasa	TR-9bb42401-fb6a	-	101.19
18	PT Sumber Indah Perkasa	TR-2d8cdb8c8-d4e6	-	100.27
19	PT Sumber Indah Perkasa	TR-dbfdf564-4590	-	100.16
20	PT Sumber Indah Perkasa	TR-ed9c0dd6-3e1c	-	101.82
21	PT Sumber Indah Perkasa	TR-d3a1727c-edac	-	101.95
TOTAL			-	2,249.47
Note:				

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT Sumber Indah Perkasa	ISCC	458.47	-
2	PT Sumber Indah Perkasa	ISCC	1,038	-
3	PT Sumber Indah Perkasa	ISCC	1,505.45	-
4	PT Sumber Indah Perkasa	ISCC	1,088.26	-
5	PT Sumber Indah Perkasa	ISCC	1,038.22	-
6	PT Sumber Indah Perkasa	ISCC	935.52	-

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

7	PT Sumber Indah Perkasa	ISCC	902.14	-
8	PT Sumber Indah Perkasa	ISCC	647.890	-
9	PT Sumber Indah Perkasa	ISCC	748.730	-
10	PT Sumber Indah Perkasa	ISCC	688.310	-
11	PT Sumber Indah Perkasa	ISCC	305.690	-
12	PT Sumber Indah Perkasa	ISCC	598.180	-
TOTAL			9,954.86	-

Note:

11C. Records of CPO & PK Sold as conventional since the last audit (if any)

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

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	NIL	NIL
TOTAL			NIL

Note:

12. Independent Smallholders Certified Tonnage (MT) / Volume

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

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

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period (Sep 2023 – May 2024)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				
Previous License period (Jun – Aug 2023)							
Credits				N/A	N/A	N/A	N/A
Physical	N/A	N/A	N/A				

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

Section 2: Assessment Process

Certification Body:

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

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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

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

Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 8 – 9 July 2024. The audit programme is included as Section 2.3.

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

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

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

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

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

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

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

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

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Re-Certification)	Year 2 (ASA1-1)	Year 3 (ASA1-2)	Year 4 (ASA1-3)	Year 5 (ASA1-4)
Pangkalan Panji Mill	X	X	X	X	X
Sawit Mas Estate	X	X	X	X	X

Tentative Date of Next Visit: July 1, 2025 - July 2, 2025

Total Number of Mandays: 9 Mandays

2.2 BSI Assessment Team

Name	Role	Competency
Andi Pratama Pasaribu	Team Leader	<p>Education: Holds a Bachelor Degree majoring Social Economy, Jember University</p> <p>Work Experience: 5 years working experience as Field Agronomy Assistant. 10 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed Indonesian Sustainable Palm Oil (ISPO) Lead Auditor training, Endorsed RSPO P&C Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 9001:2008 Lead Auditor course, ISO 14001:2005 Lead Auditor course, ISO45001:2018 Lead Auditor Course, RSPO endorsed RSPO SCCS Lead Auditor course, SMETA requirements training</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements</p>
Imam Fahrurrozi	Team Member	<p>Education: Holds a Bachelor Degree majoring in Agriculture Technology, Gadjah Mada University.</p> <p>Work Experience: 2 years working experience oil palm industry, as a sustainability and HSE officer. 7 years working experience as RSPO Auditor / Lead Auditor</p> <p>Training attended: Completed ISO 9001:2008 Lead Auditor Course, 14001:2004 Lead Auditor Course, SMK3 Lead Auditor Course, Endorsed RSPO P&C Lead auditor course, ISO 45001:2018 Lead Auditor Course, SMETAR requirements training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input type="checkbox"/> Good Agriculture Practice <input checked="" type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p>

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		<input type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements
Briyogi Shadiwa	Team Member	<p>Education: Diploma Degree, Oil Palm Plantation, from Institut Pertanian Bogor – Bogor, Indonesia.</p> <p>Work Experience: 6 Years working experience in palm oil sector as agronomist and managing sustainability. Qualified RSPO & ISPO auditor since 2018.</p> <p>Training Attended: Endorsed RSPO P&C Lead Auditor Course, RSPO ISH Training conducted by the RSPO Secretariat on March 2022, ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, Social Accountability (SA 8000) Training, OHS Expert Training (Ahli K3 Umum), RSPO Independent Smallholder Training by RSPO Secretariat and RSPO Refreshment Training.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p>
Haikal Ramadhan Kharismansyah	Team Member	<p>Education: Holds a bachelor degree in majoring Plant Pest and Disease from Padjadjaran University</p> <p>Work Experience: 3 Years working experience in oil palm industry as Agronomy Assistant. More than five years working experience as RSPO Auditor and RSPO Lead Auditor</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, ISO 9001:2008, ISO 14001 : 2015 Auditor/Lead Auditor Course, RSPO ISH Standard Training Course and Endorsed RSPO Supply Chain Lead Auditor Training Course. Refreshment RSPO P&C Lead Auditor Training Course by checkmark, SA8000 awareness by IPQI Institute</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <p><input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements</p> <p><input checked="" type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements</p>

Accompanying Persons: NIL

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

2.3 Assessment Plan

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

Date	Time	Subjects	AP	IF	BS	HR
Monday, 08/07/2024	07.35 – 08.45	Traveling Jakarta – Palembang (GA102)	✓	✓	✓	✓
	09.00 – 12.00	Traveling Palembang – Site	✓	✓	✓	✓
	12.00 – 14.00	Break				
	14.00 – 15.00	Opening meeting <ul style="list-style-type: none"> Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification) 	✓	✓	✓	✓
	15.00 – 17.00	Public consultation <ul style="list-style-type: none"> Internal stakeholders (labor union, gender committee, worker cooperative if any) External stakeholders (local contractor) Document verification Document Review Estate and Mill: <ul style="list-style-type: none"> Legal & Land Rights Social and Transparency Environmental, Waste Management & HCV Occupational Health & Safety Best Management Practices Worker Welfare Review of previous assessment findings (if any) 	✓	✓	✓	✓

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Date	Time	Subjects	AP	IF	BS	HR
Tuesday, 09/07/2024	08.00 – 12.00	Field visit Sawit Mas Estate <ul style="list-style-type: none"> Implementation of Agronomy Aspect Implementation of Environmental, Conservation and Waste Management Aspect Implementation of Occupational Health & Safety Aspect Implementation of Legal Aspect and Land Rights 	✓	✓	✓	✓
	12.00 – 14.00	Break				
	14.00 – 16.30	Field Visit Pangkalan Panji Mill <ul style="list-style-type: none"> BMP for Mill Processing – site visit Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, Processing Activities) Implementation of Environmental and Waste Management Aspect (POME Pond, Empty Bunch Area, Reservoir/Intake Point, Biogas Plant – if any) Supply Chain for CPO Mill (site visit) - FFB Receiving, Weighbridge, Dispatch CPO. 	✓	✓	✓	✓
	16.30 – 17.00	Wash up meeting	✓	✓	✓	✓
Wednesday, 10/07/2024	08.00 – 12.00	Document Review Continuation	✓	✓	✓	✓
	12.00 – 14.00	Break				
	14.00 – 15.00	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. Golden Agri Resources' RSPO Timebound Plan 2024-2027 dated 2 May 2024 include names of all subsidiary companies, all estates and all mills under Golden Agri Resources Ltd.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Yes. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes. There was deviation to the time-bound plan compared to 2022. Golden Agri Resources reported new time bound plan that is more than 5 or 3 years since membership date in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?	Yes. There were changes to the time-bound plan compared to 2022. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024	Complied
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	No. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Un-Certified Units or Holdings		

<p>No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.</p>	<p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013. Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. • PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel • PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Bangun Nusa Mandiri – Kalimantan Barat (Kenari Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Persada Graha Mandiri – Kalimantan Barat (Kapuas Hulu Estate and Sungai Beran Estate), LUCA report is in the process of being revised and will be sent to the RSPO. 	<p>Complied</p>
--	--	-----------------

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

	<ul style="list-style-type: none"> • PT Satya Kisma Usaha – Kalimantan Tengah (Medang Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Binasawit Abadi Pratama – Kalimantan Tengah (Perdana Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Aditunggal Mahajaya – Kalimantan Tengah (Sungai Ayawan Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Mitrakarya Agroindo – Kalimantan Tengah (Tangar Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Agrokarya Primalestari – Kalimantan Tengah (Kuayan Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Buana Adhitama – Kalimantan Tengah (Sapiri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases). Initial audit has been done in 18 – 23 September 2023 by PT Mutuagung Lestari (accredited CB). • PT Satya Kisma Usaha – Jambi (Batang Gading Estate), the LUCA report has been approved in 12 November 2021. • PT Sawit Mas Sejahtera – Sumatera Selatan, the LUCA report proposed to be hold/postponed until the Integrated HCV HCS Report obtains Satisfactory status from the HCVRN. • The companies were acquired by GAR on 2021 are PT Kruing Lestari Jaya (Sungai Perak Mill and supply bases), PT Harapan Rimba Raya (Sungai Kedang Mill and supply bases), PT Rimbaraya Tamajaya (Sungai Pahu Estate), PT Agrolestari Subur Sejahtera (Bukit Permai Estate), PT Agrolestari Hijau Sentosa (Bukit Lestari Estate), PT Kharisma Riau Sentosa Prima (Kharisma Estate), PT Mitranusa 	
--	--	--

	<p>Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations.</p> <p>Golden Agri Resources has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p>	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014. • PT Binawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014. • PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. • PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014. • PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. • PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company does not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. • PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014. • PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014. 	Complied

	<ul style="list-style-type: none"> PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company does not conduct NPP. This is become subject of sanction. 	
Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.	<p>Yes. In the RSPO Case Tracker and media electronic verification, audit team noted an active complaint related to land conflict and being progressed:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as of 3 May 2024: The complaint is formally closed. - Based on information from electronic media on March 1, 2022, there was information that PT. Agro Lestari Sentosa for not building plasma plantations for the community. Based on confirmation with representatives of PT. Agro Lestari, it is known that the plasma area is still in the NPP process, and the target is to complete the NPP by the end of the 2023 quarter. - Based on electronic media on December 13, 2022, there is information on problems between Koperasi Perkebunan Bataduh Raya and PT. Bangun Nusa Mandiri. Based on confirmation with representatives of PT. Bangun Nusa Mandiri is known that there have been 15 agreements between cooperatives and companies, including PT. BNM is committed to building a plasma of 557.47 Ha and developing an area of 180 Ha for partnerships. Regarding overlapping land, the solution is <i>Vaicias</i> Data, namely the handover of land in PT. BNM with the Head of the Village and Koperasi Perkebunan Bataduh Raya. - Complaint RSPO/2021/11/HN, dated 11 July 2021, was lodged against PT SMART Tbk (West 	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<p>Kalimantan Region) regarding alleged procurement of Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of Kencana Group (not an RSPO member), which had been involved in a series of violations against workers and indigenous communities in the district. The latest status indicates that the RSPO Complaint Panel issued a decision on the complaint on 17 January 2022, deciding to halt all proceedings related to the complaint. The decision letter was shared with both parties, providing them with an opportunity to file an appeal until 11 April 2022.</p> <p>Update as of 12 April 2022: The appeal submission period has concluded. The complaint is now formally closed.</p> <ul style="list-style-type: none"> - Complaint RSPO/2020/04/IR dated 2 March 2020, against GAR (Central Kalimantan Region) by the Forest Peoples Programme & Elk Hills Research concerning allegations of land legality and bribery cases. From GAR's side, GIS-2 analysis for alert land clearance after November 2014, following discussions with the RSPO GIS manager on 21 May 2021, approved the sampling methodology. GAR's clarification report was submitted on 8 September 2021. However, regarding the legal review of anti-bribery policies and practices, the company rejected the ToR for the Legal Review on 26 March 2021. As of December 15, 2021, RSPO is awaiting the review results from the consultant. As of 31 May 2023, procurement process for the independent investigation is ongoing. The Expression of Interest along with the ToR has been published on the RSPO website. Update as of 28 Jun 2023: Selection process for the independent investigator ongoing. - Complaint PreCAP/2014/03/IR was lodged on 13 October 2014, against PT Kartika Prima Cipta (West Kalimantan) by the Forest Peoples Programme (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the Free, Prior, and Informed Consent (FPIC) process and 6 other issues. With the consent of GAR and FPP, RSPO divided the conflict resolution verification process into 5 phases (Phase 1 for NPP, maximum land holding, and new land development; Phase 2 for legality; Phase 3 for smallholders; Phase 4 for FPIC; and Phase 5 for HCV). GAR has responded up to Phase 5 on 26 August 2021, addressing all stages. The latest status as of 15 December 	
--	--	--

	<p>2021, indicates that the RSPO Complaint Panel has reached a decision for Phase 2 and is awaiting discussions for Phase 3 and 4. Update as of 28 Jun 2023: The Secretariat is still in the midst of preparing the Briefing Notes for Phases 3, 4 & 5.</p> <p>- In the RSPO RaCP Tracker, Audit team noted 32 MUs with potential liability, 26 MU with LUCA submitted, 20 MU with LUCAs review completed, 31 MU with CN required, 18 MU with CN submitted, 11 MU with CN approved, 11 MU with CP submitted, 11 MU with CP endorsed, 26 MU with RP required, 1 MU with RP submitted, 1 MU with RP approved.</p>	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes. The company has established procedures for addressing employee complaints before they escalate into conflicts. The procedure is the Complaint and Conflict Handling SOP, designated as SOP/SMART/SUST/IV/003, issued on 1 July 2014, with revision 3 on 8 March 2022.</p> <p>Procedures regarding employee issues are outlined in an internal flowchart because employees fall under the category of internal stakeholders. The means of lodging complaints involve official letters submitted through labour unions or deposited into suggestion boxes strategically placed in accessible locations.</p>	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>In the RSPO Case Tracker, Audit team noted there was not active complaint related to legal non-compliance.</p> <p>The company adheres to the applicable regulations in accordance with RSPO requirement 2.1.3, ensuring there are no violations of relevant plantation regulations. The company has established mechanisms to evaluate compliance with regulations as outlined in SOP/SMART/UMUM/SADV/I/002. This Standard Operating Procedure (SOP) outlines the procedures for meeting requirements, the necessary documentation, and flowcharts that provide a detailed process for evaluating compliance with legal regulations.</p>	Complied
Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement	<p>Yes, Golden Agri Resources Ltd carried out internal audit for the uncertified estates and mills against RSPO P&C Criterion.</p> <p>- Internal audit for PT Persada Graha Mandiri (Kapuas Hulu Estate and Sungai Beran Estate),</p>	Complied

<p>shall be available and justified.</p>	<p>supply bases of Pekawai Mill; carried out on 24 – 27 July 2023 Internal audit team issued NC related to 6.5.4, 7.3.1, 6.7.2, 6.7.3 and 7.2.10, management is preparing correction and corrective action</p> <ul style="list-style-type: none"> - Internal audit for PT SMART Tbk (Bukit Kapur Mill, Sungai Cantung Estate and Bukit Kapur Estate) carried out on 12 – 16 December 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate and Jalemo Estate) carried out on 21 – 25 November 2022. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12, management is preparing correction and corrective action. - Internal audit for PT Bina Sawit Abadi Pratama (Perdana Mill, Perdana Estate, Lenggana Estate, Semandau Estate and Muara Dua Estate) carried out on 13 – 17 June 2022. Internal audit team issued NC related to 2.1.1 and 7.12, management is preparing correction and corrective action. <p>Audit checklist covers all RSPO P&C and RSPO Certification System requirement. Positive assurance statement stated in the internal audit reports reviewed.</p>	
<p>Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?</p>	<p>Yes, there are critical non-compliance raised during internal audits to uncertified management units. Most of the NCR for those uncertified management units are related to RaCP process and legal entity</p>	<p>Complied</p>
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team checked on internal audit reports and verified the stakeholder consultation carried out. In the RSPO Case Tracker, Audit team noted active complaint:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from the Respondent on some points raised. Update as 	<p>Complied</p>

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

	<p>of 3 May 2024: The complaint is formally closed.</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2020/04/IR, dated filed 2 March 2020 addressed to Golden Agri Resources Ltd., by Forest People Program & Elk Hills Research. Current status per 26 July 2023: Pending CP's endorsement of an independent investigator from the list of candidates submitted. - Has been done public consultation with NGO in the name of Orangutan Foundation International on 21 September 2023, related to issues on GAR unit on Kalimantan Tengah Province. Based on interview results, there's no negative issues related to conservation and environment. <p>For other stakeholders, audit team sent email to national NGOs, until assessment ends, audit team did not received response.</p>	
--	---	--

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill's initial certification?</p> <p>OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>The organization does not have obligation for scheme smallholder scheme. However, the organization receive FFB from surrounding communities and only receive FFB with legal status and not from forest or protected area.</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Approved Time Bound Plan

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A. During this Assessment there were 0 (zero) Critical; 0 (zero) Minor nonconformities and 1 (one) Opportunity For Improvement raised.

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

Opportunity for Improvements	
OFI #	Description
OFI 1	Pangkalan Panji Mill received FFB from FFB suppliers/agents. Regularly update geolocation archive.

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 #	NIL	Issued Date	NIL
Due Date	NIL	Closure Date	NIL
Indicator & Category (Critical / Minor)	NIL		
Statement of Nonconformity:	NIL		
Requirement Reference:	NIL		

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Objective Evidence:	NIL
Corrections:	NIL
Root Cause Analysis:	NIL
Corrective Actions:	NIL
Assessment Conclusion:	NIL
Effectiveness Closure (for previous audit closed Critical NC):	NIL

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

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	NIL

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
RAV				
NIL				
ASA-1.1				
NIL				
ASA-1.2				

NIL				
-----	--	--	--	--

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 GAR – Pangkalan Panji Mill Certification Unit's environmental and social performance, legal and any known dispute issues.

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

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

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Communities	Village Head of Pangkalan Panji	Face to face interview
Communities	Village Head of Rimba Balai	Face to face interview
Communities	Village Head of Rimba Terap	Face to face interview
Contactor	CV Naga Baru Sukses Abadi	Phone interview
FFB Supplier	Achmad Aqilsyah Siregar (AQSX)	Phone interview
Government	Industrial Relations and Social Security for Workers, Banyuasin Regency	Phone interview
Government	Supervision and Compliance Division Environmental Service of the Banyuasin Regency	Phone interview
Government	Plantation and Livestock Service of Banyuasin Regency	Phone interview
Internal stakeholder	Worker Union NIKEUBA	Face to face interview
Internal stakeholder	Gender Committee and New Mother	Face to face interview

Stakeholders comment	
01	<p>Feedbacks: Village Head of Pangkalan Panji</p> <p>The company has good relationships with village communities. The company has also provided CSR funds in various aspects such as lending heavy equipment for road maintenance, donating to places of worship and so on. So far there have been no land disputes or other negative issues. Apart from that, job and business opportunities are open for the community.</p> <p>Audit Team verification and response:</p> <p>There are no negative issues to verify further.</p>
02	<p>Feedbacks: Village Head of Rimba Balai</p> <p>The company has good relationships with village communities. The company has also provided CSR funds in various aspects such as lending heavy equipment for road maintenance, donating to places of worship and so on. So far there have been no land disputes or other negative issues. Apart from that, job and business opportunities are open for the community, one of which is the use of FFB loading workers.</p> <p>Audit Team verification and response:</p> <p>There are no negative issues to verify further.</p>
03	<p>Feedbacks: Village Head of Rantau Harapan</p> <p>There is an issue of community plot being included in the Company's HGU area so that land rights cannot be certified. Meanwhile, progress on the development of the smallholders scheme is ongoing and not yet final.</p> <p>Audit Team verification and response:</p> <p>Further explain in specific indicator.</p>
04	<p>Feedbacks: CV Naga Baru Sukses Abadi</p> <p>CV Naga Baru Sukses Abadi (located in Palembang) joined as company's vendor for civil construction since 2020 through the tender process. Integrity pact as a vendor's due diligence has been signed early. Until this assessment, there is no unethical business practices done. Payment is made on time according to the agreement.</p> <p>Audit Team verification and response:</p> <p>There are no negative issues to verify further.</p>
05	<p>Feedbacks: Achmad Aqilsyah Siregar - AQSX (FFB Supplier)</p> <p>AQSX has been engaged with mill since 2020. FFB pricing mechanism refer to market price which is updating regularly. Integrity pact as a vendor's due diligence has been signed early. Until this assessment, there is no unethical business practices done. Payment is made on time (weekly basis) according to the agreement.</p> <p>Audit Team verification and response:</p> <p>There are no negative issues to verify further.</p>
06	<p>Feedbacks: Head of Industrial Relations and Social Security for Workers, Manpower Agency of Banyuasin Regency</p> <p>So far, the relationship and coordination with the agency has been very good, mandatory reports such as <i>WLTK</i>, recording of <i>PKWT</i> workers, and recording of <i>BHL</i> have been carried out in accordance with the provisions. During the past year, there have been no negative issues related to employment. In the period 2023-2024, there was an incident of a work accident and handling experienced obstacles, but it has been resolved and followed up</p>

	<p>Audit Team verification and response:</p> <p>The results of the document verification showed that there were no work accidents that required referral to further facilities. Further confirmation to the Head of the Social Security Division of Manpower found that the work accident that occurred was not in the PT SMS area but in another company.</p>
07	<p>Feedbacks: Head of Supervision and Compliance Division of Environmental Service Banyuasin Regency</p> <p>During the past year there have been no issues regarding environmental pollution or land fires. The company has complete facilities and infrastructure in case there is a land fire incident. Mandatory reports such as RKL - RPL, waste management reports, and quality standard monitoring have been carried out according to the timetable. Until now there have never been any complaints submitted by the Community regarding the existence of the company. The Environmental Service also routinely conducts supervision at least once a year and from the results of the last visit there were no notes that needed to be followed up</p> <p>Audit Team verification and response:</p> <p>There are no negative issues to verify further.</p>
	<p>Feedbacks: Head of the Plantation and Livestock Service of Banyuasin Regency</p> <p>Until now there have been no negative issues related to PT SMS. The company has good intentions for the development of plasma plantations, but it has not been realized due to the unavailability of land. So far the company has complied in carrying out mandatory reports such as LPUP, CSR Reports, and fire monitoring and control reports</p> <p>The company already has reservoirs and fire towers as one of its commitments to providing facilities and infrastructure for fire monitoring and control. Communication and coordination that have been established so far have been very good.</p> <p>Audit Team verification and response:</p> <p>Progress of plasma plantation development has been described in 2.1.1</p>
08	<p>Feedback: Worker Union NIKEUBA</p> <ul style="list-style-type: none"> • There is 1 (one) Labor Union, namely PK KSBSI NIKEUBA. • The Union - PK KSBSI NIKEUBA has registered to the Manpower Agency based on "Tanda Terima, no: 560/1150/Nakertrans/03/2013 based on letter number: 001/Int-PK FSB N. P.SMS/IV/2024 dated 21st April 2024. • PT Sawit Mas Sejahtera provide a specific empty house for Labor Union to conduct internal meeting. The company also give permission to Labor Union Official to conduct meeting in working hours. • There was known that PT Sawit Mas Sejahtera does not interfere with the formation or operation of registered labour union. There is no coercion and intervention related to membership and the course of the organization. • Communication has been going well with PT Sawit Mas Sejahtera <p>Audit Team verification and response:</p> <p>Acknowledge by the auditor as a positive response. No need action to follow up.</p>
09	<p>Feedback: Gender Committee and New Mother</p> <ul style="list-style-type: none"> • Gender committee was established. Each estate and mill have appointed representative for gender committee. • The committee consider matters such as dissemination on women's rights, childcare facilities to be provided by the growers and millers, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding. • In 2024, there were no issues concerning discrimination based on gender in recruitment and promotion, harassment in the workplace, or violation of reproduction rights. <p>Regarding reproductive rights, the company has protected the reproductive rights of women workers, including new mothers.</p>

Audit Team verification and response:

- The Audit Team has verified both document reviews and interviews with related parties, it can be concluded that the positive points presented remain as input points for the company.
- Acknowledge by the auditor as a positive response.
- Based on interview with sampled new mothers in employee housing compound on behalf Mrs W*n**t* (ID number: 18146) location in Division 01, audit team noted the medical team of Sawit Mas Estate has consulted the need for new mother. Then it is prepared in form of maternity check, labour preparation, vaccination program for infants and medical check based on "Kartu Menuju Sehat" for infants and prepare facility for infant day care. There are no other needs from new mothers stated by the new mother during interview. Right now, Mrs W*n**t* (ID number: 18146) are working in Kindergarten in Division 01.

List of land owner / user contacted

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

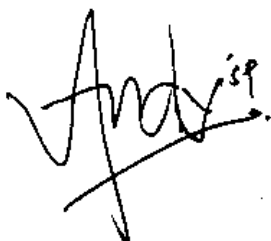

The land has been finished first replanting, its considered to have no more previous land owner.

3.5 Impartiality and conflict of interest

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

Formal Signing-off of Assessment Conclusion and Recommendation

The audit objectives have been achieved and the certificate scope is appropriate. Based on the results of this audit, it is concluded that GAR – Pangkalan Panji Mill has complied with the Indonesia National Interpretation 2020 of the RSPO P&C 2018 and audit criteria identified within the audit report. It is deemed that the management system has achieved its intended outcomes. Therefore, it is recommended that GAR – Pangkalan Panji Mill is remain certified.

Report prepared by	Acceptance of Assessment Conclusion
Name: Andi Pratama Pasaribu	Name: Dudy Kswandi
Company Name: BSI Services Malaysia Sdn. Bhd.	Company Name: PT Sawit Mas Sejahtera
Title: Team Leader	Title: Regional Controller
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: 18 July 2024	Date: 18 July 2024

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance						
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.									
Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.									
1.1.1	(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	<p>Unit of certification has stipulated the publicly available document refer to document "Information List for SMART's stakeholder (F/SMART/UMUM /SADV/004/003) dated on 03 July 2023".</p> <p>There is no change procedure for publicly available document since previous assessment. The list of the information available to the public and stakeholder as much as 14 types of documents, such as:</p> <table><tr><th>Documents</th><th>Stakeholders</th></tr><tr><td>Master list of employees</td><td>Government Institutions (Neighboring Villages, Districts, Banyuasin and Musi Banyuasin Regency Governments, Pali Regency, Sumatra Selatan Provincial Government, BPJS Banyuasin Regency, SPSI PT SMS</td></tr><tr><td>Taxpayer Identification Number (<i>Nomor Pokok Wajib</i>/NPWP and Land and Building Tax/ <i>Pajak Bumi dan Bangunan</i> PBB)</td><td>Government Agencies (Tax Office of Banyuasin and Musi Banyuasin Regency Governments, Pali Regency)</td></tr></table>	Documents	Stakeholders	Master list of employees	Government Institutions (Neighboring Villages, Districts, Banyuasin and Musi Banyuasin Regency Governments, Pali Regency, Sumatra Selatan Provincial Government, BPJS Banyuasin Regency, SPSI PT SMS	Taxpayer Identification Number (<i>Nomor Pokok Wajib</i> /NPWP and Land and Building Tax/ <i>Pajak Bumi dan Bangunan</i> PBB)	Government Agencies (Tax Office of Banyuasin and Musi Banyuasin Regency Governments, Pali Regency)	Complied
Documents	Stakeholders								
Master list of employees	Government Institutions (Neighboring Villages, Districts, Banyuasin and Musi Banyuasin Regency Governments, Pali Regency, Sumatra Selatan Provincial Government, BPJS Banyuasin Regency, SPSI PT SMS								
Taxpayer Identification Number (<i>Nomor Pokok Wajib</i> /NPWP and Land and Building Tax/ <i>Pajak Bumi dan Bangunan</i> PBB)	Government Agencies (Tax Office of Banyuasin and Musi Banyuasin Regency Governments, Pali Regency)								

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

		Proof of payment of local taxes/retribution	Government Agencies (Tax Office of Banyuasin and Musi Banyuasin Regency Governments, Pali Regency)	
		AMDAL, RKL-RPL Report	Governmental Institutions (Environmental Agency Banyuasin Regency and Musi Banyuasin Regency, Pali Regency, Sumatera Selatan Province Governmental, and NGO)	
		Deed of establishment & amendments, area data and production and application of fertilizers.	Governmental Institutions (Plantations Agency, Plantation Service, Central Bureau of Statistics, BPPT Banyuasin Regency, Musi Banyuasin Regency and South Sumatra Province.	
		Certificate / land use rights	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		Identification And Management Of HCV	Government Agencies (Neighboring Village Government, Neighboring District Government, BKSDA, Environmental Agency of Banyuasin, Musi Banyuasin Regency and Sumatera Selatan Province), NGO	
		Social Impact Assessment (SIA)	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin	

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

			Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		CSR Report	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		Occupational Health and Safety Plan	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		Continuous Improvement document	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		Audit Report	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		Human Right Policy	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	

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

		Complaint and responses documents	Government Agencies (Neighboring Village Government, Neighboring District Government, Land Office Banyuasin Regency, Musi Banyuasin District and South Sumatra Province), NGO	
		The documented procedure was established, it's described the process and responsibilities and authorities in regards responding the request on information from the public. The coverage of request on information as stated in the procedure including information on legal documents, environmental documents, social activities documents, occupational health and safety programme documents and continual improvement documents.		
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	Based on public consultation with related stakeholder found that unit of certification has send some document such as regular report to government agency and FFB price to registered supplier. Other than that, all temporary worker also received the copy of signed contract. The information provided in Bahasa due to no migrant worker exist.		Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	Consultation and communication procedures refer to SOP Communication and Consultation Procedure No. SOP/SMART/UMUM/SADV/I/04 dated 1 July 2014. Personnel in charge for consultation and communication is Unit Head (Mill Manager and Estate Manager). Consultation and communication with stakeholders conducted by collecting community leaders, village heads and local community or visiting the office/the village hall to meet with the village head, village officials and community. The response to requests for information by		Complied

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

		<p>the above procedure is at least 30 days or 4 weeks. Procedures and a list of information available in Indonesian and easily understood.</p> <p>Form of communication can be seen from internal stakeholder as follows:</p> <ul style="list-style-type: none"> • Mill: only one incoming letter from mosque administrator on 26 January 2024 and response by mill manager in the same day. There was no incoming letter from internal stakeholder during February – June 2024. • Estate: available 9 incoming letter for donation proposal from surrounding villager since previous assessment. All incoming letter response by estate manager not later than 30 days. <p>Request for information and request available in Communication and Consultation Logbook. There is information request from external stakeholder, but listed some information related to the housing maintenance from internal stakeholder (employees). For example:</p> <ul style="list-style-type: none"> • Housing maintenance request from Division 1 workers on 3 June 2024. • Housing maintenance request from mill workers on 2 November 2023. 	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>Consultation and communication procedures refer to SOP Communication and Consultation Procedure No. SOP/SMART/UMUM/SADV/I/04 dated 1 July 2014. Personnel in charge for consultation and communication is Unit Head (Mill Manager and Estate Manager).</p> <p>This procedure disseminated regularly to all level of workers and external stakeholders. For example:</p>	Complied

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

		<ul style="list-style-type: none">• 25 March 2024 to all employees during safety briefing.• 8 May 2024 contractor (PT Satrindo Jaya Agropalma).• 27 – 30 May 2024 to the surrounding communities (community leaders and village leaders). <p>Consultation and communication with stakeholders conducted by collecting community leaders, village heads and local community or visiting the office/the village hall to meet with the village head, village officials and community. The response to requests for information by the above procedure is at least 30 days or 4 weeks. Procedures and a list of information available in Indonesian and easily understood.</p> <p>Documents available to the public and stakeholder can be provided to stakeholders according to their relevance through a written request to the organization. Information provided to the public and stakeholder has disseminated to the stakeholder together with social procedure (Information request and response procedure, environmental complain handling, land conflict resolution procedure, and social communication procedure).</p> <p>Based on interview with workers, contractors, governmental agencies during ASA 1_2, the stakeholders aware of the type of information available and the procedures for accessing the information based on regular oral dissemination from Public Relation Staff in the formal or informal meeting. All stakeholders know and understand how they should ask for information to the organization and how to communicate with the organization. Moreover, even though not requested, the company regularly sent mandatory report in Indonesian language.</p>	
--	--	--	--

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

		<p>Form of communication can be seen from internal stakeholder as follows:</p> <ul style="list-style-type: none"> • Mill: only one incoming letter from mosque administrator on 26 January 2024 and response by mill manager in the same day. There was no incoming letter from internal stakeholder during February – June 2024. • Estate: available 9 incoming letter for donation proposal from surrounding villager since previous assessment. All incoming letter response by estate manager not later than 30 days. <p>Unit of certification regularly sent the report related to the operation activity or environmental management and monitoring to the government agency. Since previous assessment, listed the report submitted to the Banyuasin Regency i.e:</p> <ul style="list-style-type: none"> • Monthly Water Usage Report period December 2023 on 2 January 2024. • Three Monthly OHS Committee Meeting Report I/2024 on 18 April 2024. • Monthly Report of Worker Insurance/BPJS Ketenagakerjaan period June 2024 to BPJS Ketenagakerjaan Banyuasin Regency. • Monthly Report of Health Insurance/BPJS Kesehatan period June 2024 to BPJS Kesehatan Banyuasin Regency. 	
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <p>- Minor compliance -</p>	<p>According to the SOP Communication and Consultation Procedure No. SOP/SMART/UMUM/SADV/I/04 dated 1 July 2014, stakeholder list updated annually.</p>	Complied

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

		<p>Based on the latest update on 19 June 2024, the list of stakeholders as follows:</p> <ul style="list-style-type: none"> • Community leader/village leader: 20 stakeholders • Government agency: 11 stakeholders • Internal stakeholder: <ul style="list-style-type: none"> a. Labor union: 2 stakeholders b. Employee cooperative: 1 stakeholder c. Gender committee: 2 stakeholders. • Contractor: 2 stakeholders • FFB supplier: 3 stakeholders • Others: 10 stakeholders. 	
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>The company already has policies and declarations related to a code of ethics, recorded in the Golden Agri-Resources Business and Human Rights Policy dated June 2021 which contains:</p> <ol style="list-style-type: none"> 1. Respect workers' rights and dignity in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations. 2. Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade/labor unions. 3. Prevent the practice of forced labor and do not use workers resulting from human trafficking. 4. Make sure not to employ children in all lines of operations. 5. Ensuring the safety of the work environment and company operations. 6. Recognizing equal rights and participation of women around the operating unit. 	Complied

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

		<p>7. Create safe and healthy working conditions and provide environmental protection.</p> <p>8. Respect the rights of local and customary communities according to the applicable laws and regulations where the company operates.</p> <p>9. Respect and protect the rights of whistleblowers and human rights defenders.</p> <p>10. Comply with legal provisions regarding the prevention of bribery and corruption.</p> <p>11. Take steps to resolve and restore negative impacts in accordance with applicable laws and regulations where the company operates in the event of a human rights violation.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>Unit of certification carried out internal audit against RSPO P&C and operational procedures on annual basis, covering indicator related to code of ethical conduct implementation in company operation and contractor:</p> <ul style="list-style-type: none"> • Certificate holder has had a regular internal audit schedule namely Operation Internal Audit (OIA). The recent internal audit was conducted on 26 March – 2 April 2024 (Mill) and 12 – 25 March 2024 (Estate). All findings were satisfactorily closed. • Internal audit sustainability for PT SMS that conducted by Operation Sustainability Division (OSDV) from Jakarta Head Office on 18 – 23 March 2024 to ensure the implementation of sustainability aligned with the procedure. • Financial internal audit that conducted by public accountant on behalf of Tanubrata Sutanto Fahmi Bambang & Rekan for book-keeping of 2023. The report stated that the company has demonstrated financial report in accordance with national accountancy standard. 	Complied

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

Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -	<p>Company can demonstrate compliance with relevant regulations for example:</p> <p>Legality Aspect</p> <p>Has HGU covering an area of 3,753 Ha as explained in more detail in indicator 4.4.1. In addition, the company also has a Plantation Business License in the form of a Permanent Business License issued by the Head of the Cooperatives, Small and Medium Enterprises and Investment Service of South Sumatra Province through Decree No. 25/16/IUT/PMDN/DKopKm&Pm/XII/2004 dated December 31, 2004 concerning Permanent Business License in the Framework of Merger, between PT Sawit Mas Sejahtera in the field of integrated palm oil plantation business with its processing unit into palm oil with PT Sawit Transport Utama in the field of transportation</p> <p>It can be shown that the risk-based business license issued by the Minister of Investment/Head of the Investment Coordinating Board dated October 19, 2018 with the 22nd amendment dated February 1, 2023 with the following information:</p> <ul style="list-style-type: none"> • Business Registration Number: 8120312011095 • KBLI Code: 101262 (Palm oil fruit plantation) and 10431 (Crude Palm Oil Industry) 	Complied

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

		<p>Business licensing reference Decree No. 452/T/Agriculture/Industry/Transportation/2009 dated May 8, 2009 from <i>BKPM</i></p> <p>Best Management Practices Aspect Has used registered pesticides with valid distribution permits.</p> <p>Employment Aspect Has comply with minimum wages, work contracts, overtime payments, and fulfilment of rest/holiday rights.</p> <p>Environmental Aspect Has had an environmental permit in accordance with the Decree of the Governor of South Sumatra Number 406/KPTS/DLHP/2017 for oil palm plantation activities on an area of 4,844 Ha and a palm oil mill with a capacity of 36 Tons of FFB/Hour in Banyuasin and Musi Banyuasin Regencies, South Sumatra Province by PT Sawit Mas Sejahtera</p> <p>Realization of Plasma Plantation Development Based on the Plantation Business Permit owned by the company, the company has no obligation to develop plasma plantations because the permit was issued before 2007. However, the company has a plan to develop plasma or alternative productive businesses if the required land is not available based on several things, namely:</p> <ol style="list-style-type: none"> 1. The validity period of the HGU of 3,753 Ha which will end in 2030 and will be extended (Within the scope of current certification) 2. There is a process of submitting an HGU for an area of 1,091 Ha (outside the scope of certification) 	
--	--	---	--

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

		<p>The company shows an invitation from the Banyuasin Regency government No. 525/1044-II/DIBUNNAK/2024 dated June 25, 2024 to discuss the realization of the development of a 20% plasma plantation because the HGU has expired and has been extended. The meeting was held based on a letter from the management of the Pandawa Lima Non-Governmental Organization. The results of the meeting as explained by the management representative and the Head of the Banyuasin Regency Plantation & Livestock Service stated the following results:</p> <ul style="list-style-type: none">• The company HGU is still valid until 2030 and facilitation of plasma plantation development or productive businesses will be the company's obligation when the extension process is carried out. For now, there is no obligation because the IUP was issued before 2007• Internally, the company is still discussing the form of fulfilment of the regulation, whether plasma plantation development or productive business form. Another program offered is in the form of <i>PSR</i>. The survey stage has been carried out with the output in the form of a PSR Potential Location Map with a scale of 1: 115,000 with a potential area of 5,394 Ha• The meeting stated that if later the type of productive business to be selected must refer to the optimum financing value in accordance with the decree of the Director General of Plantations number 152 / KPTS / HK.160 / 12/2023 concerning guidelines for calculating and determining the optimum value of plantation production managed by plantation companies.• Determination of the optimum value will later be determined by the Regent's Decree based on the assessment of the team from the Plantation Service and the Province involving the Sub-district and Village. The beneficiaries will also be listed in the decree.	
--	--	---	--

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

		<p>The Head of the Banyuasin Regency Plantation and Livestock Service during the stakeholder consultation on July 10, 2024, said that the company basically has good intentions in realizing plasma or productive businesses for the community and is currently still being discussed internally which pattern is most likely to be implemented.</p> <p>The management representative provided additional explanations for now still waiting for directions to determine the optimum value from the authorities and later will be discussed again internally what pattern will be implemented in preparation for the extension of the HGU which is still valid until 2030 and continuing the management of the 1,091 Ha HGU.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>The company has a procedure for Compliance with Regulations and Other Requirements dated July 1, 2014. Updates are carried out once a year and the PIC is the SPO region while ensuring the implementation of the regulations is carried out by the SPO Officer. The last Law register update was carried out on April 12, 2024, including informing several additional regulations, namely:</p> <ul style="list-style-type: none"> • Minister of Manpower Decree No. 88 of 2023 concerning Guidelines for the Prevention and Handling of Sexual Violence in the Workplace • PP No. 51 of 2023 concerning minimum wages. • Regulation of the Governor of South Sumatra concerning the Minimum Wage of Banyuasin Regency 2024 <p>The company has also conducted an evaluation of compliance with regulations including for third parties who have a Cooperation agreement as explained in detail in indicator 2.2.1.</p>	Complied

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

2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>The company shows the program and realization of maintenance and monitoring of <i>HGU</i> pole which were last updated on June 30, 2024, with the following information:</p> <ul style="list-style-type: none"> • Divisions 1, 2, and 6 Pangkalan Panji. From 96 <i>HGU</i> pole owned all in good condition. • Divisions 3 & 4 Tanjung Laut. From 76 <i>HGU</i> pole owned all in good condition. • Division 5 Pendopo. From 99 <i>HGU</i> Pole owned all in good condition <p>Field observation to <i>HGU</i> pole No. 80, 81, and No. 9 of division 5 and <i>HGU</i> stakes No. 75 and 74 showed that the conditions were in accordance with the results of the last monitoring.</p>	Complied
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is available.</p> <p>- Minor compliance -</p>	<p>During ASA1.2 – year 2024, PT Sawit Mas Sejahtera has a list of contractors and is well maintained in the format of Monitoring of Contractual Agreement of Manufacturing and Payment.</p> <p>The list of contracted parties available in “Rekap Kontraktor Unit PT Sawit Mas Sejahtera – Periode 2024.”</p> <p>There was no change for the list of contracted parties since 2024, i.e.: consisted of 1 contractor of FFB transporter (PT Satrindo Jaya Agropalma) and 3 contractors of FFB Suppliers (CV Rejeki Raya Sejahtera (RRSX), CV Rachma Jaya (CRJX) and Achmad Aqilsyah Siregar (AQSX)).</p> <p>The contracted parties were FFB Suppliers and FFB transporter, while for CPO & PK transporter are conducted by the buyers themselves.</p>	Complied

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

		<p>PT Sawit Mas Sejahtera has shown the Agreement Document with contractors, e.g.: for FFB transporter on behalf of PT Satrindo Jaya Agropalma, the statement to adhere company's policy stipulated in contractual agreement No. 005/SMS/JKTO-II/XII/2019-ATBS dated 2 December 2019 valid until 31 December 2024.</p> <p>The monitoring variable covers job type, job period, job progress as well as BAP status/payment of contract.</p>	
2.2.2	<p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.</p> <p>- Minor compliance -</p>	<p>All contracts or statement letters has contained specific clause on meeting relevant legal requirements as follows:</p> <ul style="list-style-type: none"> • FFB Transporter - on behalf of PT Satrindo Jaya Agropalma, the statement to adhere company's policy stipulated in contractual agreement No. 005/SMS/JKTO-II/XII/2019-ATBS dated 2 December 2019 valid until 31 December 2024. In the contract, has mentioned that the contractor shall adhere the PT Sawit Mas Sejahtera policy, such as minimum payment, insurance, and OHS/PPE provision to workers. In addition, commitment to adhere legal compliance also stipulated in Statement Letter – Surat Pernyataan of PT Satrindo Jaya Agrotama dated 01 February 2021. • FFB supplier have signed a statement letter related to the implementation of company policies: <ul style="list-style-type: none"> ➢ Statement Letter of Supplier on behalf of CV Rejeki Raya Sejahtera (RRSX) dated 10 Agustus 2020 ➢ Statement Letter of Supplier on behalf CV Rachma Jaya (CRJX) dated 3 Desember 2020 ➢ Statement Letter of Supplier on behalf Achmad Aqilsyah Siregar (AQSX) 19 September 2021 <p>List of workers has been shown that all of them are permanent workers, and there is no child labour.</p>	Complied

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

		Moreover, all workers also have been enrolled in National Health Insurance (BPJS Kesehatan) and National Employment Insurance (BPJS Ketenagakerjaan).	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. - Minor compliance -	Updated during ASA 1.2-year 2024, all contractual agreements and Statement Letter mentioned in Indicator 2.2.2, have mentioned that the contractor shall adhere the PT SMS policy and national requirements, including prohibition of child, trafficked, and forced labour. It has been verified based on the list of workers, sample of contractual agreements, and interview in the field, that there is no child, forced and trafficked labour employed by the contractors.	Complied
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	(C) For all directly sourced FFB, Palm Oil Mill (POM) requires: <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. - Critical (Major) compliance -	Pangkalan Panji POM received FFB from certified sources as follows: <ul style="list-style-type: none"> Sawit Mas Estate – own estate (RSPO certified). Sawit Mas Estate (Noncertified). Consist of: <ol style="list-style-type: none"> Self-downgraded certified area to noncertified area with total area: Certified area: 3,753 Planted area: 3,128.21 Certified area: 2,487.03 Downgraded area: 641.18 HCV: 21 Ha Others: 624.79 HGU on process area total 1,091 Ha. Located in division 1 and 2. There is a land rental collaboration with PT Rimba Bangunyanman according to agreement letter No. 001/Sewa/RBNL-SMS/2019 dated 31 December 2019 which is valid for 5 years until 31 December 2024. The total area of land 	Complied

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

		leased is 863.35 Ha located in the Villages of Tanjung Laut, Sedang and Rimba Terap, Betung District, Banyuasin Regency. The basis of land rights is in Cadastral form in 2012 (land area 1,200.13 Ha). Located in Divisions 3 and 4 Sawit Mas Estate.	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>Golden Agri Resources in collaborated with Koltiva conduct traceability assessment by taking geolocation of FFB supplier on 6 October 2022. Based on the assessment report 13 February 2023, it reported 816 smallholder/plot with total 1,032 Ha area that supplied to Pangkalan Panji Mill.</p> <p>Pangkalan Panji POM also received FFB from uncertified sources as follows:</p> <ul style="list-style-type: none"> CV Rezeki Raya Sejahtera (RRSX) <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 10 August 2020. ✓ FFB Purchasing Department conducted geolocational mapping in 2023 on additional smallholders that supplied to this agent. Until this assessment found total 615 smallholders/supplier (784.05 Ha). All their plot located in permitted areas. CV Rachma Jaya (CRJX) <ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 3 December 2020. ✓ FFB Purchasing Department conducted geolocational mapping in 2023 on additional smallholders that supplied to this agent. Until this assessment found total 54 smallholders/supplier (80 Ha). All their plot located in permitted areas. Achmad Aqilsyah Siregar (AQSX) 	OFI

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

		<ul style="list-style-type: none"> ✓ Supplier has signed the supplier declaration on document "Surat Pernyataan" on 19 September 2021. ✓ FFB Purchasing Department conducted geolocation mapping in 2023 on additional smallholders that supplied to this agent. Until this assessment found total 107 smallholders/supplier (111.6 Ha). All their plot located in permitted areas. <p>OFI: Pangkalan Panji Mill received FFB from FFB suppliers/agents. Regularly update geolocation archive.</p>	
Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.			
Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.			
3.1.1	(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders. - Critical (Major) compliance -	PT Sawit Mas Sejahtera has set the long-term management plan in document '5 Year Feasibility Analysis' that covering the items as follows: <ul style="list-style-type: none"> • Land area statement (planting years, non-planted areas, i.e. HCV, conservation areas, enclaves) with updated location maps. Maps area completed with title, legend, source, scale and projections/georeferenced. <i>See detail in table 5.</i> • Quality of planting materials (Dami Mas and Socfindo) • Crop projection = Fresh Fruit Bunches (FFB) yield trends • Mill extraction rates = Oil Extraction Rate (OER) trends • Cost of Production = cost per ton of Crude Palm Oil (CPO) trends • Forecast price • Financial indicators – profitability forecast (income vs cost) • Projected expansion (area, mill capacity, infrastructure, social amenities) • General strategy and allocation for environmental and social management • The Management Plan is subjected to an annual review. The 	Complied

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

		<p>management plan is reviewed annually by top management including Regional Controller, Production Controller, Estate Manager and Mill Manager, and revised as appropriate; based on the achievement against the plan and other parameters may change.</p> <p>PT Sawit Mas Sejahtera has had the management plan period 2024 – 2028 as follows:</p> <table><tr><th rowspan="2">General assumption</th><th rowspan="2">Unit</th><th colspan="5">Period</th></tr><tr><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td>Mill capacity</td><td>Ton/Hr</td><td>30</td><td>30</td><td>30</td><td>30</td><td>30</td></tr><tr><td>Maximum FFB processed per year</td><td></td><td>144,622</td><td>157,751</td><td>161,247</td><td>163,269</td><td>164,403</td></tr><tr><td colspan="7">Extraction</td></tr><tr><td>OER</td><td>%</td><td>22.7</td><td>22.7</td><td>22.7</td><td>22.7</td><td>22.7</td></tr><tr><td>KER</td><td>%</td><td>5.2</td><td>5.2</td><td>5.2</td><td>5.2</td><td>5.2</td></tr><tr><td colspan="7">Price</td></tr><tr><td>CPO</td><td>USD /Ton</td><td>673</td><td>673</td><td>673</td><td>673</td><td>673</td></tr><tr><td>PK</td><td>USD /Ton</td><td>331</td><td>331</td><td>331</td><td>331</td><td>331</td></tr><tr><td colspan="7"></td></tr><tr><td>Mature Area</td><td>Ha</td><td>3,128.21</td><td>3,128.21</td><td>3,128.21</td><td>3,128.21</td><td>3,128.21</td></tr><tr><td colspan="7">FFB Projected</td></tr><tr><td>SMSE</td><td>Ton</td><td>113,932</td><td>128,978</td><td>132,799</td><td>134,428</td><td>134,895</td></tr></table>	General assumption	Unit	Period					2024	2025	2026	2027	2028	Mill capacity	Ton/Hr	30	30	30	30	30	Maximum FFB processed per year		144,622	157,751	161,247	163,269	164,403	Extraction							OER	%	22.7	22.7	22.7	22.7	22.7	KER	%	5.2	5.2	5.2	5.2	5.2	Price							CPO	USD /Ton	673	673	673	673	673	PK	USD /Ton	331	331	331	331	331								Mature Area	Ha	3,128.21	3,128.21	3,128.21	3,128.21	3,128.21	FFB Projected							SMSE	Ton	113,932	128,978	132,799	134,428	134,895	
General assumption	Unit	Period																																																																																																	
		2024	2025	2026	2027	2028																																																																																													
Mill capacity	Ton/Hr	30	30	30	30	30																																																																																													
Maximum FFB processed per year		144,622	157,751	161,247	163,269	164,403																																																																																													
Extraction																																																																																																			
OER	%	22.7	22.7	22.7	22.7	22.7																																																																																													
KER	%	5.2	5.2	5.2	5.2	5.2																																																																																													
Price																																																																																																			
CPO	USD /Ton	673	673	673	673	673																																																																																													
PK	USD /Ton	331	331	331	331	331																																																																																													
Mature Area	Ha	3,128.21	3,128.21	3,128.21	3,128.21	3,128.21																																																																																													
FFB Projected																																																																																																			
SMSE	Ton	113,932	128,978	132,799	134,428	134,895																																																																																													

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

		<table><tr><td>Total</td><td>Ton</td><td>113,932</td><td>128,978</td><td>132,799</td><td>134,428</td><td>134,895</td></tr><tr><td colspan="7">Revenue</td></tr><tr><td>Revenue CPO</td><td>IDR</td><td>337,876</td><td>368,548</td><td>376,176</td><td>381,440</td><td>384,090</td></tr><tr><td>Revenue PK</td><td>IDR</td><td>38,305</td><td>41,782</td><td>42,708</td><td>43,244</td><td>43,544</td></tr><tr><td>Total</td><td>IDR</td><td>376,181</td><td>410,330</td><td>419,425</td><td>424,684</td><td>427,634</td></tr><tr><td colspan="7">Cost</td></tr><tr><td>Estate</td><td>IDR</td><td>144,177</td><td>148,755</td><td>149,918</td><td>150,414</td><td>150,556</td></tr><tr><td>Mill</td><td>IDR</td><td>16,615</td><td>17,290</td><td>17,470</td><td>17,574</td><td>17,632</td></tr><tr><td colspan="7"></td></tr><tr><td>Gross Profit</td><td>IDR</td><td>117,122</td><td>141,714</td><td>147,319</td><td>149,866</td><td>150,488</td></tr></table> <p><i>Note: IDR (000,000)</i> <i>This is including non-certified area and FFB from supplier.</i></p> <p>Based on interview with top management at unit, the auditor team noted that unit of certification have a plan to engage with oil palm independent smallholder. However, this plan still under coordinate with local government and local communities based on the last meeting on June 2024.</p>	Total	Ton	113,932	128,978	132,799	134,428	134,895	Revenue							Revenue CPO	IDR	337,876	368,548	376,176	381,440	384,090	Revenue PK	IDR	38,305	41,782	42,708	43,244	43,544	Total	IDR	376,181	410,330	419,425	424,684	427,634	Cost							Estate	IDR	144,177	148,755	149,918	150,414	150,556	Mill	IDR	16,615	17,290	17,470	17,574	17,632								Gross Profit	IDR	117,122	141,714	147,319	149,866	150,488	
Total	Ton	113,932	128,978	132,799	134,428	134,895																																																																			
Revenue																																																																									
Revenue CPO	IDR	337,876	368,548	376,176	381,440	384,090																																																																			
Revenue PK	IDR	38,305	41,782	42,708	43,244	43,544																																																																			
Total	IDR	376,181	410,330	419,425	424,684	427,634																																																																			
Cost																																																																									
Estate	IDR	144,177	148,755	149,918	150,414	150,556																																																																			
Mill	IDR	16,615	17,290	17,470	17,574	17,632																																																																			
Gross Profit	IDR	117,122	141,714	147,319	149,866	150,488																																																																			
3.1.2	An annual replanting programme projected for a minimum of five years with yearly review, is available. - Minor compliance -	There is no replanting plan in the next 5 year in PT Sawit Mas Sejahtera. However, there is a plan to rehabilitated block due excess of flooding in January 2024 with total 194 Ha in 2024 (Block F70; F71; F72; F73; F74; G61; G62; G63; G64; G65; H61; H62 and H63 Division 6).	Complied																																																																						
3.1.3	The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken. - Minor compliance -	To ensure all operational activity align with the procedure and policy, unit management conduct the internal audit regularly (every semester). Some record of internal audit can be seen on document: <ul style="list-style-type: none">Pangkalan Panji Mill: Operation Internal Audit (OIA) report No. 70/II-PPNM/12/23 dated 14 – 20 November 2023.	Complied																																																																						

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

		<ul style="list-style-type: none"> Sawit Mas Estate: Operation Internal Audit (OIA) report No. 49/VII-SMSE/12/22 dated 21 – 23 November 2023. <p>Last OIA report semester I/2024 has been held on 26 March – 2 April 2024 (mill) and 12 – 25 March 2024 (estate). Final report is under preparation.</p> <p>Based in the record of corrective action, all nonconformities have been satisfactorily closed.</p> <p>Pangkalan Panji Mill has held management review annually, the latest Management review was held on 7 May 2024 in Sawit Mas Estate (attended 16 participants) and on 6 May 2024 in Pangkalan Panji Mill (attended by 9 participants).</p>	
Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.			
3.2.1	(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification. - Critical (Major) compliance -	<p>In accordance with the last management review above, the auditor team noted some continuous improvement that has been implemented i.e:</p> <ul style="list-style-type: none"> Maximizing GAR Sustainability Information System to monitor the compliance of sustainability. Enrolling the Sustainability Palm Oil (SPO) coordinator to participate Indonesian Sustainability Palm Oil (ISPO) Lead Auditor training in March 2023. Building barn owl box using ferrocement. GPS tracker for harvester. Starting in Division 1 SMSE. This improvement aims to tracking the harvester and supervisor path. 	Complied

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

		Related to social issues, top management has instructed all unit head (estate/mill manager) to monitor all information request from the local communities to capture social issues.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template. - Minor compliance -	Unit of certification has sent the RSPO Metric Template to CB. For period January – December 2023 with some key data: <ul style="list-style-type: none"> • Mill name: Pangkalan Panji Mill • Mill capacity: 30 MT/Hour • Certified FFB production: 46,536 MT (Actual Jun 2023 – May 2024: 42,841.42 MT) • Certified CPO production: 10,548.48 MT (Actual Jun 2023 – May 2024: 9,713.66 MT) • Certified PK production: 2,404.95 MT (Actual Jun 2023 – May 2024: 2,189.51 MT) 	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. - Critical (Major) compliance -	The company had procedure which covers all activities in operational area, here's the detail: <ul style="list-style-type: none"> • SOP/SMART/MCAR/I/TA-PPA (<i>Perencanaan Penanaman Areal Baru</i>) • SOP/SMART/MCAR/II/TA-PRP (<i>Perencanaan Replanting</i>) • SOP/SMART/MCAR/III/TA-BBT (<i>Pembibitan</i>) • SOP/SMART/MCAR/IV/TA-PLB (<i>Pembukaan Lahan Baru</i>) • SOP/SMART/MCAR/V/TA-TNM (<i>Penanaman</i>) • SOP/SMART/MCAR/VI/TA-RPL (<i>Replanting</i>) • SOP/SMART/MCAR/VII/TA-HPT (<i>Pengendalian Hama dan Penyakit Tanaman</i>) • SOP/SMART/MCAR/VIII/TA-PGM (<i>Pengendalian Gulma</i>) • SOP/SMART/MCAR/IX/TA-PPK (<i>Pemupukan</i>) 	Complied

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

		<ul style="list-style-type: none"> • SOP/SMART/MCAR/X/TA-PTB (<i>Pemeliharaan Tanaman Belum Menghasilkan</i>) • SOP/SMART/MCAR/XI/TA-PMP (<i>Persiapan Menjelang Panen</i>) • SOP/SMART/MCAR/XII/TA-PTM (<i>Pemeliharaan Tanaman Menghasilkan</i>) • SOP/SMART/MCAR/XIII/TA-PNN (<i>Panen</i>) • SOP/SMART/MCAR/XIV/TA-PPT (<i>Pemuatan dan Pengangkutan TBS</i>) • SOP/SMART/MCAR/XV/TA-PCH (<i>Pengukuran Curah Hujan dengan Ombrometer</i>) • SOP/SMART/MCMD/I/TM-PKS/Rev.06, Standard Operational Procedure of Palm Oil Process in SMART Group, revision 6 issued by Head Office Jakarta dated 1 Nov 2012. <p>All verified documents have been confirmed to be valid documents (latest revision) and presented in Bahasa Indonesia. The SOP document is available in the Estate and Mill units.</p>	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>Unit of certification has had several mechanisms to the check the consistency implementation of procedures in a regular basis. One of them is internal audit and contractor evaluation. For example:</p> <ul style="list-style-type: none"> • Operational Internal Audit for Pangkalan Panji Mill on 26 to 27 March 2024. • Operational Internal Audit for Sawit Mas Sejahtera Estate on 21 – 25 March 2024. • Contractor work inspection namely CV Naga Baru on 14 June 2024. <p>Ensuring consistency in the implementation of procedures, the company routinely conducts internal audits for both agronomists and mills. Based on consultation with stakeholder (CV Naga Baru), they already aware</p>	Complied

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

		that their work results (including code ethic) will be checking by company before being paid.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	<p>The company has already showed the record of improvement from internal audit assessment in 2024, for examples:</p> <ul style="list-style-type: none"> • Preparation of HCV Management and Monitoring Report and reported to related agency on 7 June 2024. • Eradication of wild oil palm in the field in stages until 3 September 2024. <p>All records of monitoring and actions taken by the company are available and well managed and are in accordance with document control procedures and records with procedure number SOP/SMART/UMUM/SADV/I/001.</p>	Complied
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(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. - Critical (Major) compliance -	<p><i>There's no new planting in the company operational area.</i></p> <p>The company has several documents related to independent and participatory social and environmental impact assessments, involving affected stakeholders. SEIA in unit of certification as an existing operation in mills and estates has been conducted by independent organization. During this surveillance assessment there is no change in SEIA document owned by unit of certification, which is as follow.</p> <p>Environmental Aspect</p> <ul style="list-style-type: none"> • ANDAL document as environmental document in the name of PT Lembu Jaya (previous name of company) based on Agricultural Minister Decree on 24 June 1994 (No. 001/ANDAL/BA/VI/1994). 	Complied

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

		<ul style="list-style-type: none"> • Addendum of ANDAL Document based on Sumatera Selatan Governor Decree (No. 353/KPTS/DLHP/2017) on 16 May 2017. The document covers about changes in oil palm plantation activities on an area of 6,205 ha to an area of 4,844 ha and increasing of mill capacity from 30 tons/FFB to 36 tons/FFB by PT Sawit Mas Sejahtera in Banyuasin and Musi Banyuasin Regent. • Environmental Permit by Sumatera Selatan Governor Decree (No. 406/KPTS/DLHP/2017) on 14 June 2017. This document determines the obligations for companies to conduct environmental management and monitoring with technology, social, economic, and institutional approaches. <p>The environmental document was prepared by collecting qualitative data by conducting in-depth interviews with several community leaders in the Musi Banyuasin Regent. This aims to implement corporate social responsibility programs and plans to mitigate social environmental issues around the Company.</p> <p><u>Social Aspect</u> Beside of environmental aspect, the company also conducted social impact assessment on:</p> <ul style="list-style-type: none"> • Social Impact Assessment on February 2014 by SIGS (Social Impact and Grievance Section). This social impact assessment and analysis covers villages involved in CPO production, where community members are groups that receive direct or indirect impacts or encounter the company. This social aspect analysis also refers to environmental documents that were previously established in 1994. • Latest SIA review on September 2023. The preparation of this social document was carried out in 4 stages, namely scoping, impact, implementation of social impacts, and evaluation and monitoring. This document was prepared by collecting information from various 	
--	--	---	--

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

		<p>stakeholders, such as 14 surrounding villages, government agencies and internal stakeholders such as factory and plantation employees.</p> <p>Data collection for this social assessment involved various parties such as representatives from 14 villages such as Tebing Bulan Village, Sungai Dua Village, Jirak Village, Seterio Village, Terlangu Village and Setia Jaya Village.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p>	<p>As informed in indicators 3.4.1, the company already had SEIA document. Here's the list of assessment report results:</p> <p><u>Environmental Aspect</u></p> <ul style="list-style-type: none"> • ANDAL document as environmental document in the name of PT Lembu Jaya (previous name of company) based on Agricultural Minister Decree on 24 June 1994 (No. 001/ANDAL/BA/VI/1994). • Addendum of ANDAL Document based on Sumatera Selatan Governor Decree (No. 353/KPTS/DLHP/2017) on 16 May 2017. The document covers about changes in oil palm plantation activities on an area of 6,205 ha to an area of 4,844 ha and increasing of mill capacity from 30 tons/FFB to 36 tons/FFB by PT Sawit Mas Sejahtera in Banyuasin and Musi Banyuasin Regent. • Environmental Permit by Sumatera Selatan Governor Decree (No. 406/KPTS/DLHP/2017) on 14 June 2017. This document determines the obligations for companies to conduct environmental management and monitoring with technology, social, economic, and institutional approaches. <p>The environmental management and monitoring plan is in accordance with the environmental documents held, such as:</p> <ul style="list-style-type: none"> • Changes in Soil Quality 	Complied

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

		<ul style="list-style-type: none">• Decreased quality of water• Hydrologi changes• Decreased quality of surface water• Changes in the composition of flora and fauna• Decreased on biotic waters.• Air quality and noise disturbance• Increased odor <p><u>Social Aspect</u></p> <ul style="list-style-type: none">• Social Impact Assessment on February 2014 by SIGS. This social impact assessment and analysis covers villages involved in CPO production, where community members are groups that receive direct or indirect impacts or encounter the company. This social aspect analysis also refers to environmental documents that were previously established in 1994.• Latest SIA review on September 2023. The preparation of this social document was carried out in 4 stages, namely scoping, impact, implementation of social impacts, and evaluation and monitoring. This document was prepared by collecting information from various stakeholders, such as 14 surrounding villages, government agencies and internal stakeholders such as factory and plantation employees. <p>The Social Impact Assessment document contains a social monitoring and management plans, for examples:</p> <ul style="list-style-type: none">• Road and Bridge maintenance• Partnership program with surrounding communities.• Job vacancy• Social environment quality	
--	--	--	--

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

		Based on consultation public with representative of surrounding village, they admit that the company discuss about social issues with them.	
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>The Company has implemented environmental and social management and monitoring plans, namely:</p> <p><u>Environmental Aspect</u> The organization has document related to implementation of Environmental aspect on Implementation of Environmental Management (RKL) and Monitoring (RPL) Period July – December 2023 Report. The report has been sent to Environmental and Forestry Minister via electronic system (SIMPEL) on 11 January 2024. In general, the results of environmental monitoring carried out by the company are in accordance with its environmental management and monitoring plan. In general, the results of the management of liquid waste have been effective, this can be seen from the test results which are still below the threshold standard, besides that the temporary storage of hazardous waste has been carried out in accordance with relevant regulations.</p> <p><u>Social Aspect</u> Latest SIA review on September 2023. The preparation of this social document was carried out in 4 stages, namely scoping, impact, implementation of social impacts, and evaluation and monitoring. This document was prepared by collecting information from various stakeholders, such as 14 surrounding villages, government agencies and internal stakeholders such as factory and plantation employees.</p> <p>The implementation of social aspect program has been informed in "Social Aspect Monitoring Report PT Sawit Mas Sejahtera Period 2022-</p>	Complied

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

		<p>2023” which has been made by Social Assessment Department on September 2023. This document describes all monitoring of social aspect which has been realized for 1 year period. The scope study is covering all social impact stakeholder on company operational area including Jirak Village, Sukalali Village and Kertayu Village. The results of social monitoring and management which has been conducted are:</p> <ul style="list-style-type: none"> • Social funds • Absorption of local workers • Health and safety aspect <p>These latest reports will be one of benchmark for next social aspect program plan.</p>	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has established recruitment SOPs including Employment procedures for recruitment, selection, hiring, promotion, retirement, and termination. Example:</p> <ul style="list-style-type: none"> • <u>Recruitment process</u> - PT Sawit Mas Sejahtera has developed the procedure for recruitment as per SOP of Recruitment No. KHI-smart/001-00, dated 1st August 2017. According to procedure, recruitment processes are comprising announcement, selection, interview, compensation offering, medical test, selection decision and decree letter for employee admission. . • <u>Promotion and Rotation process</u> - PT Sawit Mas Sejahtera has established the procedure for Promotion and Rotation process No. No: KHI-smart/010-00 dated 1st August 2024. According to procedure, to improve and develop the workers. • <u>Retirement or Termination</u> - PT Sawit Mas Sejahtera also has determined the age of termination as 55 years old; HR department will issue the decree letter of retirement for employee whose age 55 years old, and the employee will receive the benefit of retirement. Termination of employment can be caused by disciplinary action and 	Complied

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

		<p>some of the following: the employee deceased, the employee does not achieve the standard performance set by the company, the termination of the work agreement, retirement, the existence of a court decision that has permanent legal force.</p> <p>The procedures for recruitment, selection, hiring, promotion, retirement, and termination are also documented in Collective Labor Agreement Period of 2024 – 2026. Collective Labor Agreement/PKB are signed by Union and company and witnessed by Government (Manpower agency). Some of the matters covered by the CLA include:</p> <ul style="list-style-type: none">• Recruitment, selection and hiring stipulated in article 6 and 7. "<i>Penerimaan pekerja</i>".• Promotion stipulated in article 37.• Retirement and termination stipulated in article 46 – 48. "<i>Pemutusan Hubungan Kerja</i>" <p>All procedure and Collective Labor Agreement (CLA) available in Indonesian Language and has been communicated to all workers. The CAL has been registered to Dinas Transmigrasi dan Tenaga Kerja Kabupaten Banyuasin, Nomor KEP: 1356/SK/DISTRANSNAKER/2024, tentang Pendaftaran Pernjajian Kerja Bersama PT Sawit Mas Sejahtera, dated 28th June 2024.</p> <p>Based on interview with Labor Union and Gender Committee during ASA 1.2-year 2024, the procedure of recruitment, selection, promotion, and termination were regularly comminated to the worker of Labor Union/Gender Committee. All workers are treated equally in accordance with company regulation including rights of worker as well. The compliance in accordance with national laws has been evaluated by the organisation as described in criterion 2.1.</p>	
--	--	---	--

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

3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>During ASA 1.2-year 2024, the auditor team has verified the implementation of employment procedures, such as:</p> <p><u>Recruitment</u> - The documentation of new worker appointment of 2024 has been observed by the auditor. Example: Employee name Ms Titah Amelian (Administration Personnel in SMS Estate. Document verified:</p> <ul style="list-style-type: none"> • Job Vacancy from Estate Manager dated December 2023. • Job Application Letter dated 27 December 2023, namely Ms Titah Amelian • Curriculum Vitae, namely Ms Titah Amelian • Copy of National ID Card, namely Ms Titah Amelian • Academic Certificate/Diploma and Transcript, namely Ms Titah Amelian • Assessment Record: Psychology test (dated: 3rd February 2024: result: pass), • Contractual Agreement of Temporary Worker (PKWT) No. 344/SPK-PKWT/2/2024 dated 26 February 2024 (contract until 31st December 2024), namely Ms Titah Amelian • Basic salary IDR 3,488,289 as Administration. <p><u>Promotion</u> – the procedure has been implemented well. Example: Promotion Letter “Surat Keputusan” No: 313/PPNM/06/2023, namely Mr Nur Muhammad (ID employee: 20006), status: Mechanical Support (Temporary contract) to Permanent Employee (PT-4A), dated 1st July 2024.</p> <p><u>Termination</u> - The termination procedure has been implemented well. Sample seen, in year 2024, there were termination for some workers that has been conducted in accordance with CLA and legal regulation. For instance, has been shown the documentation of termination and calculation of financial compensation in accordance with regulation (long</p>	Complied
-------	--	--	----------

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

		<p>of work, basic salary, allowance, severance payment, rewards, annual leave).</p> <p>For instance, the final decision has been made based on Agreement of Termination (namely: Mr Muhammad Daud – Supervisor for chemical application in Division II), observed documents as follows:</p> <ul style="list-style-type: none"> • Agreement Document “Perjanjian Bersama” - Pension No. SMSE/EM/0/VI/2023 dated 3rd June 2024, signed by worker *MR Muhammad Daud), Estate Manager, Admin. Completed with Material Tempel 10000. • <i>Perhitungan Uang PHK</i>/Termination Calculation for “Pension” on behalf MR Muhammad Daud. Join date 14th October 1991 and leave date on 15th May 2024, years of services 29 years 8 month. Total Received IDR **,728,089. The calculation has followed regulation PP 35/2021. • Proof of payment – Permohonan Pembayaran, No OGP: 15201396 IDR **,728,089. Status: PAID. Dated 3rd June 2024. 	
Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.			
3.6.1	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA 1.2-year 2024, PT Sawit Mas Sejahtera has established the occupational Health and Safety Policy dated 1 November 2013. The policy was socialized to employees on 8th May 2024 for Sawit Mas Estate and on 15 March 2023 for Pangkalan Panji POM and on 1st July 2024 to contractors.</p> <p>The content of policy includes risk mitigation (Hazard Identification and Risk Assessment Control has been established for all workplace activities both in estates and mill), regulation compliance and continual improvement. The policy was displayed at strategic locations of estate and mill and communicated to employees including contractor workers; the records of socialization were also evident.</p>	Complied

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

		<p>PT Sawit Mas Sejahtera has also prepared the procedure to identify and prepare a risk assessment under SOP of Hazard identification and Risk Assessment No. SOP/SMART/HESS-EHSD/SADV/I/02. Then the OHS Officer will arrange the ISBPR that reviewed annually.</p> <p>Several Procedure to mitigate the risk and hazard has been develop by company:</p> <ul style="list-style-type: none"> • SOP/SMART/HESS-EHSD/SADV/I/002 Hazard identification and risk assessment. • SOP/SMART/UMUM/SADV/I/005 dated 1 July 2014 regarding Emergency response and preparedness. • SOP/SMART/HESS-EHSD/SADV/I/015 Safe work permit. • SOP/SMART/SMART/LH-19 Lock out tag out (LOTO). • SOP/SMART/HESS-EHSD/SADV/I/005 Work accident and illness handling. • SOP/SMART/HESS-EHSD/SADV/I/010 PPE Management. • SOP/SMART/HESS-EHSD/SADV/I/011 First aid. <p>ISBPR (<i>Identifikasi Sumber Bahaya dan Penanggulangan Resiko</i>) or HIRARC for Estate and Mill have been observed. Updated on 6th January 2024.</p> <p>The hazard identification has covered all activities in the Estate and Mill, among other land clearing, manuring, harvesting, road maintenance, FFB transport, IPM activities, weighbridge, grading station, sterilizer station, pressing station, engine room, boiler, dispatch of CPO. All working risks have been identified and mitigated, such as by giving regular training, increasing supervision, PPE provision, and regular medical check-up.</p>	
--	--	--	--

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

		<p>Based on field observation and interview with workers and Labor Union, the HIRAC has been implemented in the field such as by giving regular dissemination of OHS awareness and provision of appropriate PPE.</p> <p>PT Sawit Mas Sejahtera has also prepared the mitigation plans and procedures are documented and implemented in the OHS Annual Program for mill and estate as per "Program K3", dated 31st January 2024, where evidence and the records and monitoring form were maintained. Several programs intended to improve OHS performance among others:</p> <ul style="list-style-type: none"> • OHS Meeting • Safety trainings, • Safety inspection, • Safety parameters monitoring, • Medical Check-up • Handling of incidents, • Emergency simulation, • Fire-fighting tools monitoring • Safety report, • Safety committee meeting <p>OHS Internal audit</p>	
3.6.2	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored.</p> <p>- Critical (Major) compliance -</p>	<p>The effectiveness of the OHS Program to address health and safety risks have been monitored for period year 2024, such as:</p> <ul style="list-style-type: none"> • OHS Committee has registered to Manpower Agency as per "Keputusan Kepala Dinas Tenaga dan Transmigrasi Provinsi Sumatera Selatan, Nomor: 1412/SK/Nakertrans/2024, tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja pada Perusahaan PT Sawit Mas Sejahtera, dated 24th April 2024. • OHS expert as OHS committee secretary has attended the training, the certificate document "Keputusan Menteri Tenaga Kerja dan Transmigrasi Republik Indonesia, Nomor: 5/11640/AS.02.04/IX/2021 tentang Penunjukan Ahli Keselamatan 	Complied

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

		<p>dan Kesehatan Kerja, namely Mr Trianto Idham Wardono, dated 30 September 2021 – valid until 3 years.</p> <ul style="list-style-type: none"> • Monthly OHS Committee meeting, to discuss and address current OHS issues. Last meeting on 7th June 2024 – location in Meeting Room Regional, the minute of meeting was prepared by Trianto Idham W (OHS Expert) • Report of OHS performance (three months basis) as per document of "Laporan Triwulan P2K3" period II – year 2024, No: 34/EM-SMS/SMSE/VII/2024, dated 5th July 2024 that was received by Mrs Shinla (Staff in Dinas Tenaga dan Transmigrasi in Sumatera Selatan Province). • Record on emergency response drill, dated 30th March 2024 (location in Regional. Scenario: land fire) and on 1st July 2024 (location in Division 4, scenario: handling hazardous waste) • OHS inspection reported under document "Formulir Observasi vers.3.0) dated 8th June 2024, location in Division 3 during safety walk. The result: there was found the AP boots was broken (1 harvester). The follow up: change the AP boots. • Training for first aider, dated 25th March 2024 location in Division 1 that was attended by 10 workers, dated 27th March 2024 location in Division 5 that was attended by 5 workers. • Documentation of accident record and the calculation of LTA as "Rekapitulasi Kecelakaan Kerja – F/SMART/HESS-EHSD/SADV/005/0003", year 2024. There were 10 accidents reported with status is Low. • Report of special medical checkup for workers on handling of pesticides /or chemicals and works in high-risk area (mill) planned every six months. Last MCU was conducted on 27, 28 and 29 March 2024 – that was attended by 68 workers. The tested was carried out by Company Doctor. • Medical Assurance (BPJS Kesehatan) – Billing Statement, amount IDR **7,950,328, number of employees: 617 workers, number of 	
--	--	--	--

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

		<p>depend on is 1,016. Status: PAID dated 8th July 2024.</p> <ul style="list-style-type: none"> Workers Assurance payment period May 2024 based on Formulir 2 PU – BPJS Ketenagakerjaan, NO: GG004289, amount IDR: **,091,687. Status: PAID. Internal Audit of OHS was carried out based on "Laporan Audit Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3), period 2024. Report number: 12/PT.SMS-SUMSEL1/INTA-SMK3/IV/2024, dated 30th April 2024. The SMK3 internal audit reference is PP No. 50 of 2012 Appendix II and the results are based on achievement criteria, the application rating level is Satisfactory. There were no findings with the Critical or Major categories. Legal documents have been evaluated for OHS, updated in 2024. All heavy equipment and permit operator are available and still valid. 	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA 1.2-year 2024, PT Sawit Mas Sejahtera has shown the document of annual training program in each unit based on training need analysis matrix that submitted by SPO Officer (refer to document F/SMART/UMUM/SADV/003/001). Those programs covered training for internal employee, contractors, governmental, women-specific need.</p> <p>Training program year 2024 – Program Training 2024 – such as:</p> <ul style="list-style-type: none"> Leaf sampling unit and soil sampling unit training – planned in February 2024 Firefighting training and simulation – planned in August 2024 First aid training – planned in March 2023 Spraying, IPM, fertilization training – planned in November 2024 HCV training - planned in March 2024 RSPO, SCCS, ISPO, ISCC and GHG training – planned in May 2024 First aid training Fire, chemical spill, earthquake and riot simulations – planned in May 2024 	Complied

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

3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has demonstrated the record of training program implantation, such as:</p> <ul style="list-style-type: none"> Record on emergency response drill, dated 30th March 2024 (location in Regional. Scenario: land fire) and on 1st July 2024 (location in Division 4, scenario: handling hazardous waste) Socialization of organization policy: Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. Dated 3rd June 2024, location in Mill that was attended by 94 workers. Training of LSU dated 15, 16, 19 February 2024, that was attended by 25 workers. Training on HCV dan HCS conducted on 4th March 2024, that was attended by 10 participants. Training for first aider, dated 25th March 2024 location in Division 1 that was attended by 10 workers, dated 27th March 2024 location in Division 5 that was attended by 5 workers. RSPO – SCC requirement, dated 3 June 2024, that was attended by 94 workers. 	Complied
3.7.3	<p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p> <p>- Minor compliance -</p>	<p>Appropriate training has been provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS), such as receiving station, weighing station, administration (record keeper). The PIC was appointed based on "Surat Keputusan, no: 001/SK/FM-PPNM/V/2024, tentang Peunjukan Traceability Officer, namely Mr Ahmad Diansyah (Kasie PPNM), dated 15th May 2024.</p> <p>Training is specific and relevant to the task(s) performed. Available Training Program 2024, that include Refresh Training Sustainable Palm Oil – ISCC, RSPO, RSPO SCCS, ISPO, CCP. The latest training of RSPO</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

		Supply Chain Certification conducted on 3 rd June 2024. Attendance list, training material and photograph are available.	
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.	Pangkalan Panji POM implemented Mass Balance Module. Mill received FFB from certified and uncertified sources as follows: <ul style="list-style-type: none"> Sawit Mas Estate – own estate (RSPO certified). Sawit Mas Estate (Noncertified). CV Rezeki Raya Sejahtera (RRSX) – FFB supplier (uncertified) CV Rachma Jaya (CRJX) – FFB supplier (uncertified) Achmad Aqilsyah Siregar (AQSX) – FFB supplier (uncertified) Thus, this indicator is Not Applicable	Not Applicable
3.8.2	Mass Balance Module A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.	Pangkalan Panji POM implemented Mass Balance Module. Mill received FFB from certified and uncertified sources as follows: <ul style="list-style-type: none"> Sawit Mas Estate – own estate (RSPO certified). Sawit Mas Estate (Noncertified). CV Rezeki Raya Sejahtera (RRSX) – FFB supplier (uncertified) CV Rachma Jaya (CRJX) – FFB supplier (uncertified) Achmad Aqilsyah Siregar (AQSX) – FFB supplier (uncertified) 	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 (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	Based on the last public summary report and certificate, unit of certification awarded total certified product as follows: <ul style="list-style-type: none"> FFB: 56,732.20 MT CPO: 13,048.41 MT PK: 3,120.27 MT 	Complied

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

	produced shall then be recorded in each subsequent annual surveillance report.		
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	Unit of certification has registered in RSPO IT Platform. <ul style="list-style-type: none"> RSPO Membership Number: 1-0096-11-000-00 (Golden Agri Resources Ltd) Member name: GAR – Pangkalan Panji Mill PalmTrace Member ID: RSPO_PO100001612 	Complied
3.8.5	<p>Documented procedures</p> <p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p><i>There are no change procedures since the last assessment.</i></p> <p>The unit of certification has written procedure and work instruction to ensure the implementation of all elements specified in these requirements, e.g:</p> <ol style="list-style-type: none"> PT Sawit Mas Sejahtera – Pangkalan Panji POM refers to procedure "SOP Supply Chain Produk Bersertifikat Model Mass Balance No. PT.SMS-PPNM/SOP/27 rev.09", dated 4 January 2023. The procedure consists of scope of procedure; roles and responsibilities; working steps from receiving to product dispatch; processing; production monitoring; three-monthly report; transaction registration; document control. The procedure updated in January 2023 to include RSPO Rules on Market Communication and Claims 2022 as reference. PT Sawit Mas Sejahtera – Pangkalan Panji 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. Sample seen: training record RSPO SCC dated 16 May 2023. Training attended by 20 personnel of Lab and Grading; 16 personnel of Workshop; 39 personnel of processing operators; 20 office personnel including warehouse, weighbridge clerk, administration, driver, and security. 	Complied

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

		<p>c) As per Procedure Supply Chain Certification Mass Balance (PT.SMS-PPNM/SOP/27 rev.09"), dated 4 January 2023 and Organization Structure of Traceability management system, the responsible person in charge to the supply chain system is Mill Manager. During audit, the mill manager was able to demonstrate sufficient knowledge and understanding on RSPO supply chain implementation for palm oil mill. Mill manager also has appointed the PIC as Traceability Officer, namely Asmul (Kasie Administrasi PPNM), based on Decree Letter No. 001/FM-PPNM/II/2020 dated 1 February 2020.</p> <p>d) The Procedure Supply Chain Certification Mass Balance (PT.SMS-PPNM/SOP/27 rev.09), dated 4 January 2023, Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording; Section 6.3 explains the FFB grading and rejection. The mill uses supply chain Mass Balance Module, contaminations are allowed.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p 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>Internal audit procedure for RSPO SCCS implementation refers to "SOP Internal Audit No.SOP/SMART/UMUM/SADV/I/009" dated 1 July 2014. "Section 2.2.1 – Penyusunan Program Internal Audit" stated Internal Audit carried out minimum once per annum and possible to be added based on need.</p> <p>Section "2.4.10 Penyusunan Rencana Perbaikan dan Pencegahan" stated Unit Head will prepare and implement correction and corrective action.</p> <p>Internal audit for Supply Chain Requirement for Mill carried out along with P&C's. The last internal audit (2024) was taken on 18 – 23 March 2024. No noncompliance raised during this assessment. The internal auditor has received training regarding RSPO P&C and Supply Chain</p>	Complied

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

		<p>Certification Standard in 2018 - 2020 and endorsed training RSPO P&C by Checkmark Training in June 2021.</p> <p>Pangkalan Panji Mill has held management review annually, the latest Management review was held on 7 May 2024 in Sawit Mas Estate (attended 16 participants) and on 6 May 2024 in Pangkalan Panji Mill (attended by 9 participants). Management review meeting have discussed the following:</p> <ul style="list-style-type: none"> • Result of ISCC, ISPO, RSPO, OHS Internal audit • Result of Operational Internal Audit • Customer feedback • Process performance and product conformity • Mature upkeep • Others • Preventive and corrective actions • Follow up from previous management review • Change that could affect management system • Recommendation for improvement. 	
3.8.7	<p>Purchasing and Goods In</p> <p>i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received.</p> <p>ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage.</p> <p>iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents.</p>	<p>As explained above, Pangkalan Panji Mill (RSPO certificate No. RSPO 733519) received FFB from certified and noncertified sources as follows:</p> <ul style="list-style-type: none"> • Sawit Mas Estate – own estate (RSPO certified). • Sawit Mas Estate (Noncertified). • CV Rezeki Raya Sejahtera (RRSX) – FFB supplier (uncertified) • CV Rachma Jaya (CRJX) – FFB supplier (uncertified) • Achmad Aqilsyah Siregar (AQSX) – FFB supplier (uncertified) 	Complied

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

		<p>PT Sawit Mas Sejahtera – Pangkalan Panji POM refers to procedure “SOP Supply Chain Produk Bersertifikat Model Mass Balance No. PT.SMS-PPNM/SOP/27 rev.09”, dated 4 January 2023:</p> <ul style="list-style-type: none"> • Section 6.1 explains the process for FFB receiving, certified FFB and non-certified FFB recording. Section 6.2 indicates the Weighbridge Clerk has responsibility to check delivery note from FFB source and print “Receiving Slip” based on FFB Delivery Note, covering information e.g. FFB source name and block number, mill name, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number. • Section 6.6 explains if the projection of certified product more than certified product claim, the mill will inform RSPO CB and RSPO IT system/Palmtrace of the projected overproduction. The communication will be assisted by Certification Department. • Section 6.3 explains the FFB grading and rejection. PT Sawit Mas Sejahtera – Pangkalan Panji POM has a list of certified and non-certified oil palm plantation block. The block list was referring to <i>Note: Memorandum Regional Controller Sumsel-1 No.107/RC-Sumsel1/V/2017 dated 5 May 2017 – completed with attachment: map of area certified and non-certified Sawit Mas Estate; database block certified and non-certified. Based on updated database, total planted area 4,696.47 Ha; certified area 2,487.03 Ha; non-certified area 2,209.44 Ha – update 10 August 2023.</i> • Non-conforming FFB and non-certified FFB will be downgraded to non-certified FFB. <p>Records of incoming FFB certified source (Sawit Mas Estate – own estate):</p> <ul style="list-style-type: none"> • FFB Delivery Note “Surat Pengantar Buah” through eFact 2.0 originated from Division 1 Sawit Mas Estate No. 	
--	--	--	--

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

		<p>242420/TBS/01/24/07/W030 dated 9 June 2024. Complex 242010D40; total bunches 289; Vehicle No. BG 8909 TB.</p> <ul style="list-style-type: none"> • Weighbridge card G241 PPNM K 07237 No. A013114 013078 originated from Sawit Mas Estate; Division 1; total bunches 289; 1st weight 9.050 kg; 2nd weight 4.150 kg; 3rd weight 4.900 kg; Delivery Note 2420/TBS/01/24/07/W030; Transporter 3500126 PT Satrindo Jaya Agropalma; Driver Aria Sulton; Clerk Rita Fitriani. <p>Records of incoming non-certified FFB sampled:</p> <ul style="list-style-type: none"> • FFB Delivery Note "Surat Pengantar Buah" through eFact 2.0 originated from Division 4 Sawit Mas Estate No. 2420/TBS/04/24/07/A031 dated 9 June 2024. Complex 242015D56; total bunches 628; Vehicle No. BG 8763 TF. • Weighbridge card G241 PPNM K 07263 No. A013137 013104 originated from Sawit Mas Estate; Division 4; total bunches 628; 1st weight 9.770 kg; 2nd weight 4.420 kg; 3rd weight 5.350 kg; Delivery Note 2420/TBS/04/24/07/A031; Transporter 3500126 PT Satrindo Jaya Agropalma; Driver Hanafi; Clerk Rita Fitriani. <p>Until this assessment, there is no overproduction. Moreover, unit of certification also had a mechanism in place for handling non-conforming FFB in FFB grading procedure "SOP Penerimaan dan Pemeriksaan/Sortasi TBS dalam Instruksi Kerja Lampiran Pedoman Grading TBS No. LAMP/SMART/MCMD/I/TM-PMKS/01 rev.02" dated 10 February 2020.</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</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji POM refers to procedure "SOP Supply Chain Produk Bersertifikat Model Mass Balance No. PT.SMS-PPNM/SOP/27 rev.09", dated 4 January 2023. Section 6.7 explains the</p>	Complied

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

	<p>information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> The name and address of the buyer; The name and address of the seller; The loading or shipment / delivery date; The date on which the documents were issued; RSPO certificate number; A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); The quantity of the products delivered; Any related transport documentation; A unique identification number. 	<p>product sales/dispatch starting from Delivery Order receiving, product dispatch process, weighing, delivery, registration of transaction.</p> <p>Unit of certification has documented the information related to the goods out can be seen on the shipping announcement. Sample taken:</p> <ol style="list-style-type: none"> Transaction code TR-d4c947a3-ce2c: <ul style="list-style-type: none"> Delivery order No. 2450112548 dated 24 May 2023; Contact No. DIC/2450/240523/0003; Product: Palm Kernel; Quantity: 100 MT; Buyer: PT Sumber Indah Perkasa – Downstream Lampung; Transporter: CV Cipta Maju Mandiri; Valid date: 27 May – 12 June 2023; certification information: RSPO MB RSPO 733519. Weighbridge card No. S221 PPNM N 05436; No. A051484 010977; 1st weight 9,660 kg; 2nd weight 29,840 kg; net weight 20,180 kg; Goods Out: Palm Kernel; Seller Name: PT Sawit Mas Sejahtera – Pangkalan Panji Mill; Buyer name: PT Sumber Indah Perkasa; Contact No. DIC/2450/240523/0003; Delivery Note 2450/KER/LK/23/06/0003; Delivery Order 2450/KER/2450/23/C022; Transporter; 807067 CV Cipta Maju Mandiri; Driver Kosismawanto/3/CMM/PK/V/2023; Clerk: Rita Fitriani. Shipping announcement TR-d4c947a3-ce2c Seller: GAR – Pangkalan Panji Mill; Member ID: RSPO_PO100001612; Seller Contract No: DIC/2450/240523/0003; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: GAR – Pangkalan Panji Mill; Mill Country: Indonesia; Volume: 99.83 MT; Transport Detail Shipping B/L: 9 June 2023; Transaction ID: TR-fd8ff750-ea19; Status: confirmed; Announced Date: 2 June 2023. Buyer Member Name: PT Sumber Indah Perkasa; Member ID: RSPO_PO10000006557. Transaction code TR-9a5595a5-5437: 	
--	--	---	--

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

		<ul style="list-style-type: none"> • Delivery order No. 2450112614 dated 6 September 2023; Contact No. DIC/2450/060923/0003; Product: Palm Kernel; Quantity: 100 MT; Buyer: PT Sumber Indah Perkasa – Downstream Lampung; Transporter: CV Cipta Maju Mandiri; Valid date: 8 – 23 September 2023; certification information: RSPO MB RSPO 733519. • Weighbridge card No. S221 PPNM N 13689; No. A060838 020335; 1st weight 8,270 kg; 2nd weight 27,430 kg; net weight 19,160 kg; Goods Out: Palm Kernel; Seller Name: PT Sawit Mas Sejahtera – Pangkalan Panji Mill; Buyer name: PT Sumber Indah Perkasa; Contact No. DIC/2450/060923/0003; Delivery Note 2450/KER/LK/23/09/0003; Delivery Order 2450/KER/2450/237/C045; Transporter; 807067 CV Cipta Maju Mandiri; Driver Rangga N. Arriadi/4/CMM/PK/IX/2023; Clerk: Asmawati. • Shipping announcement TR-9a5595a5-5437 Seller: GAR – Pangkalan Panji Mill; Member ID: RSPO_PO100001612; Seller Contract No: DIC/2450/060923/0003; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: GAR – Pangkalan Panji Mill; Mill Country: Indonesia; Volume: 99.83 MT; Transport Detail Shipping B/L: 16 September 2023; Transaction ID: TR-9a5595a5-5437; Status: confirmed; Announced Date: 21 September 2023. Buyer Member Name: PT Sumber Indah Perkasa; Member ID: RSPO_PO10000006557. <p>3. Transaction code TR-ed9c0dd6-3e1c:</p> <ul style="list-style-type: none"> • Delivery order No. 2450112724 dated 27 March 2024; Contact No. DIC/2450/270324/0003; Product: Palm Kernel; Quantity: 100 MT; Buyer: PT Sumber Indah Perkasa – Downstream Lampung; Transporter: CV Cipta Maju Mandiri; Valid date: 30 	
--	--	--	--

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

		<p>March – 3 April 2024; certification information: RSPO MB RSPO 733519.</p> <ul style="list-style-type: none"> • Weighbridge card No. G241 PPNM K 02892; No. A007985 007979; 1st weight 9,210 kg; 2nd weight 29,580 kg; net weight 20,370 kg; Goods Out: Palm Kernel; Seller Name: PT Sawit Mas Sejahtera – Pangkalan Panji Mill; Buyer name: PT Sumber Indah Perkasa; Contact No. DIC/2450/270324/0003; Delivery Note 2450/KER/LK/24/04/0003; Delivery Order 2450/KER/2450/24/C014; Transporter; 807067 CV Cipta Maju Mandiri; Driver Baswani/5/CMM/PK/IV/2024; Clerk: Rita Fitriani. • Shipping announcement TR-ed9c0dd6-3e1c Seller: GAR – Pangkalan Panji Mill; Member ID: RSPO_PO100001612; Seller Contract No: DIC/2450/270324/0003; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: GAR – Pangkalan Panji Mill; Mill Country: Indonesia; Volume: 99.83 MT; Transport Detail Shipping B/L: 25 April 2024; Transaction ID: TR-ed9c0dd6-3e1c; Status: confirmed; Announced Date: 3 May 2024. Buyer Member Name: PT Sumber Indah Perkasa; Member ID: RSPO_PO10000006557. <p>4. Transaction code TR-d3a1727c-edac:</p> <ul style="list-style-type: none"> • Delivery order No. 2450112732 dated 24 April 2024; Contact No. DIC/2450/240424/0003; Product: Palm Kernel; Quantity: 100 MT; Buyer: PT Sumber Indah Perkasa – Downstream Lampung; Transporter: CV Cipta Maju Mandiri; Valid date: 26 April – 4 May 2024; certification information: RSPO MB RSPO 733519. • Weighbridge card No. G241 PPNM K 03899; No. A009164 009161; 1st weight 9,630 kg; 2nd weight 29,760 kg; net weight 20,130 kg; Goods Out: Palm Kernel; Seller Name: PT Sawit Mas Sejahtera – Pangkalan Panji Mill; Buyer name: PT Sumber Indah 	
--	--	---	--

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

		<p>Perkasa; Contact No. DIC/2450/240424/0003; Delivery Note 2450/KER/LK/24/05/0015; Delivery Order 2450/KER/2450/24/C017; Transporter; 807067 CV Cipta Maju Mandiri; Driver Basir/5/CMM/PK/IV/2024; Clerk: Rita Fitriani.</p> <ul style="list-style-type: none"> Shipping announcement TR-d3a1727c-edac Seller: GAR – Pangkalan Panji Mill; Member ID: RSPO_PO100001612; Seller Contract No: DIC/2450/240424/0003; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: GAR – Pangkalan Panji Mill; Mill Country: Indonesia; Volume: 99.83 MT; Transport Detail Shipping B/L: 13 May 2024; Transaction ID: TR-d3a1727c-edac; Status: confirmed; Announced Date: 20 May 2024. Buyer Member Name: PT Sumber Indah Perkasa; Member ID: RSPO_PO10000006557. 	
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><i>Unit of certification did not use outsourcing facilities.</i></p> <p>All transaction using selling where buyer taking responsibility to transporting all product from seller storage (FOB Shipping Point).</p>	Not Applicable

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

	<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>		
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><i>Unit of certification did not use outsourcing facilities.</i></p> <p>All transaction using selling where buyer taking responsibility to transporting all product from seller storage (FOB Shipping Point).</p>	Not Applicable
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.	<p><i>Unit of certification did not use outsourcing facilities.</i></p> <p>All transaction using selling where buyer taking responsibility to transporting all product from seller storage (FOB Shipping Point).</p>	Not Applicable
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji POM refers to procedure "SOP Supply Chain Produk Bersertifikat Model Mass Balance No. PT.SMS-PPNM/SOP/27 rev.09", dated 4 January 2023. The procedure explains all aspects of supply chain and traceability scope in PT Sawit Mas Sejahtera: consist of FFB receiving, weighing, FFB quality checking, processing in Palm Oil Mill, CPO and PK production and reporting; CPO and PK dispatch from Palm Oil Mill and receiving in storage tank for delivery; Shipping instruction and preparation; CPO and PK stock balancing post-shipping; document control.</p> <p>Pangkalan Panji Mill; maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p>	Complied

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

	<p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>Evidence of minimum 2 years retention times can be seen at document weighbridge card date 25 Juli 2022 No. S221 PPNM N 07129 No. A018714 018721; 1st weight 8,340 kg; 2nd weight 28,080 kg; net weight 19,740 kg; Goods Out: Palm Kernel; Seller Name: PT Sawit Mas Sejahtera – Pangkalan Panji Mill; Buyer name: PT Sumber Indah Perkasa; Contact No. DIC/2450/200722/0002; Delivery Note 2450/KER/LK/22/07/0027; Delivery Order 2450/KER/2450/22/C028; Transporter; 807067 CV Cipta Maju Mandiri; Driver Dana/4/CMM/PK/VII/2022; Clerk: Rita Fitriani.</p> <p>The procedure of Supply Chain Section 7 (Documentation) stipulates storage and control of recording related to product sales, transportation until product delivery must be stored according to procedure of document and record control (SOP/SMART/UMUM/SADV/I/001 – Section 2.4.12.e) with minimum retention period of 10 years.</p> <p>Audit team verified the implementation of the procedure through checking delivery dockets and weighbridge.</p> <p>a. PT Sawit Mas Sejahtera – Pangkalan Panji POM maintains mass balance spreadsheet to monitor the proportion of certified FFB, non-certified FFB, certified CPO, non-certified CPO, certified PK and non-certified PK.</p> <p>b. PT Sawit Mas Sejahtera – Pangkalan Panji POM through mass balance spreadsheet monitors the proportion of certified CPO and certified PK.</p> <p>c. Based on document review against Pangkalan Panji POM mass balance spreadsheet period 2023 - 2024 (to date June 2024), CH has never sold short.</p>	
--	---	---	--

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

		As per Mass Balance Report June 2024 obtain information that mill has positive stock 306.32 MT (CPO) and 99.65 MT (PK). It can be concluded there is no short selling during this audit.													
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>	According to the long-term projection, top management has set the extraction rate for the next 5 years where OER 22.7% and KER 5.2%. Based on daily production report above, the extraction rate (OER/KER) reported and updated in daily basis. Since January – June 2024 is OER is 21.71%; KER is 5.07%.	Complied												
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	According to the long-term projection, top management has set the extraction rate for the next 5 years where OER 20.05% and KER 6.00%. Based on daily production report above, the extraction rate (OER/KER) reported and updated in daily basis. Since January – June 2024 is OER is 19.00%; KER is 4.76%. The extraction rate updated in a real time basis through daily production report.	Complied												
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	PT Sawit Mas Sejahtera – Pangkalan Panji Mill uses Mass Balance supply chain model. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate (Sawit Mas Estate).	Complied												
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill has made shipping announcement inside PalmTrace transaction for period June 2023 – May 2024. Sample seen:</p> <table><tr><th>Transaction ID</th><th>Buyer</th><th>Product</th><th>Supply Chain Model</th><th>Volume*</th><th>Status</th></tr><tr><td>TR-d4c947a3-ce2c</td><td>PT Sumber</td><td>CSPK</td><td>Mass Balance</td><td>99.83</td><td>Confirmed</td></tr></table>	Transaction ID	Buyer	Product	Supply Chain Model	Volume*	Status	TR-d4c947a3-ce2c	PT Sumber	CSPK	Mass Balance	99.83	Confirmed	Complied
Transaction ID	Buyer	Product	Supply Chain Model	Volume*	Status										
TR-d4c947a3-ce2c	PT Sumber	CSPK	Mass Balance	99.83	Confirmed										

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

	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.		Indah Perkasa						
		TR-9a5595a5-5437		CSPK	Mass Balance	99.14	Confirmed		
		TR-ed9c0dd6-3e1c		CSPK	Mass Balance	101.82	Confirmed		
		TR-d3a1727c-edac		CSPK	Mass Balance	101.95	Confirmed		
		PT Sawit Mas Sejahtera – Pangkalan Panji Mill made remove RSPO certified CSPO from their PalmTrace account. For example, transaction ID: ST-TR-c05136f4-9724 on 3 July 2024 for removed 348.66 MT CSPO from certified stock.							
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill has not made claims regarding the support of RSPO certified oil palm products. However, the organization aware about the RSPO Rules on Market Communications and Claims.							Complied
General corporate communications									
4.1	A corporate communication is one made by any RSPO member that highlights its RSPO membership and/or its commitment to the objectives and principles of RSPO. Corporate communication is a “non-product related” claim.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill did not conduct corporate communication. Corporate communications are conducted by Golden Agri-Resources (GAR) as RSPO member with membership No. 1-0096-11-000-00, member since 30 January 2005 on website: https://goldenagri.com.sg .							Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

4.2	In corporate communications, a member is allowed to: A. display its RSPO membership status B. display the RSPO web address (www.rspo.org) C. state that the member supports the work of RSPO D. state the member's history with regard to RSPO E. use the RSPO Trademark (as shown below) with a valid trademark licence number to promote its RSPO membership	In corporate communication, GAR has display its RSPO membership status, display a link to the RSPO web address, stated that GAR support the work of the RSPO and stated GAR's history with regard to the RSPO. GAR did not use RSPO trademark on the website.	Complied
4.3	Members are not allowed to use the RSPO corporate logo as shown below. This is for the sole use of the RSPO Secretariat.	On the website, GAR does not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.4	In corporate communications, RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO certified palm oil products.	On the website, GAR ensure that all communication is consistent, clear and not mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	Complied
4.5	Additionally, RSPO certified members are allowed to make statements that highlight their RSPO certification status and product-related claims in their corporate communication tools. Some permitted examples include: <ul style="list-style-type: none"> • "We have been sourcing RSPO certified palm oil since (YEAR)." • "We have used (X) tonnes of RSPO certified palm oil for our products manufactured in the last year." • "We have been RSPO certified since (YEAR)." • "We have (X NUMBER OF PRODUCTS) produced using RSPO certified MB/SG palm oil." • "In (YEAR), our company sourced (X%) of palm oil derivative volumes that was used across our products manufactured as MB certified." • "Our company covered (X%) of palm oil derivative volumes used across all our products manufactured in (YEAR) with smallholder credits." • "We are RSPO certified. Ask us for our RSPO certified products." 	On the website, GAR ensure that all communication is consistent, clear and not mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

4.6	<p>RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following:</p> <p>A. Use the RSPO Trademark with a valid trademark licence number to promote its membership of RSPO. It is sufficient for non-certified members to indicate this only once in their communication.</p> <p>B. Claim statements are limited to the following examples:</p> <p>i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."</p> <p>ii. X% of palm oil sourced by our organisation are certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book and Claim.</p> <p>C. In cases wherein an organisation/member would like to indicate their commitment to sourcing RSPO certified volumes, the statement shall be accompanied with a disclaimer: "This reported figure is not audited through RSPO Certification".</p>	GAR has display its RSPO membership status, and display a link to the RSPO web address. Thus, it is verified that the UoC is one of the RSPO members.	Not Applicable
Product-specific communications			
5.1 General			
5.1.1	Product-specific communications refer to any public statement about an individual product that contains RSPO certified sustainable palm oil. These product-specific communications can be made on pack and/or off pack such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill only stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module. The communication is mainly of the RSPO certificate number and product description.	Complied
5.1.2	Product-specific communications are voluntary.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill product specification communications already stated on shipping information such as FFA rate and product type (CPO or PK).	Complied

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

5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	RSPO label is not displayed on product-specific communications.	Complied
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill does not use any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products	Complied
5.1.5	<p>If any organisation, which does not further modify end products or does not need to undergo Supply Chain Certification such as retailers, traders or distributors, enters into any agreement whereby the RSPO certified supplier labels products with the retailers/traders/distributors RSPO Trademark licence number, the following conditions shall be met as shown below</p> <ul style="list-style-type: none"> • RSPO members should be registered on the RSPO IT Platform and complete the information under 'description of products' field. • Both parties shall inform their certification body in writing about the agreement. • The RSPO certified supplier is responsible for ensuring that the buyer's RSPO Trademark licence number is used only on products that are supplied to that buyer. <p>Auditor notes: This requirement is not applicable if it is RSPO P&C and SCC audits</p>	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is a palm oil mill implementing RSPO P&C, not a retailers, traders or distributors.	Not Applicable
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is a palm oil mill implementing RSPO P&C, not a retailers, traders or distributors.	Not Applicable

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	<p>this document and that the claim itself can be supported through a certified supply chain</p> <p>Auditor notes:</p> <p>This requirement is not applicable if it is RSPO P&C and SCC audits</p>		
5.2 Off pack claims			
5.2.1	<p>Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill only stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module. The communication is mainly of the RSPO certificate number and product description.</p> <p>There is no RSPO Label used.</p>	Complied
5.2.2	<p>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.</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill stated in sales documents, e.g., Sales Contract, Delivery Order and Weighbridge Ticket that the product they sold is RSPO Certified CPO or PK with Mass Balance Module, and RSPO certified number is available.</p>	Complied
5.2.3	<p>Where a distributor or wholesaler takes title to products containing certified sustainable palm oil products, the requirements of the RSPO SCCS can follow either one of these two options:</p> <ul style="list-style-type: none"> • If the distributor or wholesaler holds only a distributor licence, it may only communicate RSPO certified palm oil products by linking the product to the manufacturer using the manufacturer's SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products, it is essential that customers are aware that the products have been made on behalf of the distributor or wholesaler, with specific evidence either through on pack claims or documentation. • If the distributor or wholesaler is supply chain certified, they should follow the requirements outlined in section 5.2.2. 	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill is a palm oil mill implementing RSPO P&C, not a distributor or wholesaler.</p>	Not Applicable

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

5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the product(s) as per Module A, B, C and E. RSPO members who have purchased RSPO Credits are entitled to claim their support for the production of certified sustainable palm oil as per Module D.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is an RSPO certificate holder with certificate number RSPO 733159, originally issued by BSI Services Malaysia Sdn Bhd on 18 September 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied
5.3.2	<p>In case of limited space, RSPO allows flexibility to use a one-line arrangement claim together with a valid trademark licence number for on pack communications as below without having to use any RSPO Label. The licence number has to measure at least 4pt (1.4mm) in size and the font must be Calibri. The following options shall be considered:</p> <p>A) For Identity Preserved (IP)/ Segregated (SG) Certified Products:</p> <ul style="list-style-type: none"> • RSPO IP/SG CERTIFIED* • Contains RSPO IP/SG palm oil* • Contains RSPO certified palm oil (IP/SG)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is an RSPO certificate holder with certificate number RSPO 733159, originally issued by BSI Services Malaysia Sdn Bhd on 18 September 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied
	<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 Sawit Mas Sejahtera – Pangkalan Panji Mill is an RSPO certificate holder with certificate number RSPO 733159, originally issued by BSI Services Malaysia Sdn Bhd on 18 September 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is an RSPO certificate holder with certificate number RSPO 733159, originally issued by BSI Services Malaysia Sdn Bhd on 18 September 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied

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

	D) For Products covered with Book and Claim (B&C): <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* *Add RSPO TM Licence Number below or next to the claim.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill is an RSPO certificate holder with certificate number RSPO 733159, originally issued by BSI Services Malaysia Sdn Bhd on 18 September 2015. The certificate holder sold its oil palm product in bulk, there is no on pack claims attached.	Complied
5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill communication has not stated information about the claimant's RSPO membership status.	Complied
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	PT Sawit Mas Sejahtera – Pangkalan Panji Mill communication has not stated information about the claimant's 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.	There is no RSPO Label used.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	There is no on pack claim used.	Complied
	Members are allowed to use the RSPO Label in one of the following ways: <ul style="list-style-type: none"> • RSPO Trademark that includes the tag "CERTIFIED"; or • RSPO Trademark that includes the tag "This product contains certified sustainable palm oil". 		Complied
MODULE B – MASS BALANCE SPECIFIC RULES			
Mass Balance palm oil content			
	95% of the palm oil content must be RSPO MB-certified.	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied
	If 100% of RSPO MB certified palm oil content cannot be sourced, a maximum of 5% volume from other non-certified sources is allowed and the reason for this must be fully justified. The volume of the non-certified	The MB volume that can be sold is only the volume requested in the PalmTrace. Hence the CPO volume sold under MB model is considered 100% content.	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

	palm oil content shall be covered by the purchase of RSPO Credits of equivalent volume.		
Messaging			
	<p>Messaging ALLOWED in storytelling in product-specific communications includes:</p> <ul style="list-style-type: none"> [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. <p>The volume of [palm oil products]/[palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations.</p>	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill did not use the RSPO trademark and/or RSPO label in the product. The mill sells its product in bulk.</p> <p>Not applicable.</p>	Not Applicable
Product-Specific Communications Labelling			
	<p>Members are allowed to use the RSPO Label in one of the following ways:</p> <ul style="list-style-type: none"> The RSPO Label MUST contain the tag "MIXED". The tag "MIXED" designates palm oil products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag "MIXED" on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. The RSPO Label can also include the statement: "[The palm oil contained in this product] contributes to the production of certified sustainable palm oil". 	<p>PT Sawit Mas Sejahtera – Pangkalan Panji Mill did not use the RSPO trademark and/or RSPO label in the product. The mill sells its product in bulk.</p> <p>Not applicable.</p>	Not Applicable
Principle 4: Respect community and human rights and deliver benefit			
Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	(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	PT Sawit Mas Sejahtera has a policy related to Business Ethic (<i>Etika Bisnis dan Hak Asasi Manusia Sinarmas Agri Business and Food</i>) signed	Complied

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

	<p>local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>by Head of Policy and Compliance Division on June 2021. Stipulated that:</p> <ul style="list-style-type: none"> • Respect workers' rights and dignity in accordance with the provisions of law, provide natural treatment without discrimination and build harmonious industrial relations. • Respect workers' rights in terms of freedom of opinion, collective bargaining, and forming and joining trade unions / labor unions. • Prevent forced labor practices and do not use workers resulting from human trafficking. • Ensure not to employ child labor in all lines of operation. • Ensuring the safety of the work environment and company operations • Recognize the equal rights and participation of women around the operating unit. • Creating a working area that is safe and healthy and provides environmental protection. • Respect the rights of local and customary communities in which the company operates. • Respect and protect the rights of whistleblowers and human rights defenders (HRD) • Comply with legal provisions regarding the prevention of bribery and corruption. • Carry out remedial measures and resolve negative impacts if there are human rights violations through a transparent and legal process. <p>The policy has been disseminated annually to all employees by installing signboard of company policy and by direct dissemination. The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 	
--	---	---	--

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

		<p>03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers.</p> <ul style="list-style-type: none"> - Dated 3rd June 2024, location in Mill that was attended by 94 workers. 	
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT Sawit Mas Sejahtera's policy prohibits applies military means and or using intimidation in land dispute resolution procedures available in SOP SOP/NP/SMART/VII/D&L002 dated 1 July 2010. Describes the mechanism of compensation before clearing land and land conflict resolution mechanisms between companies and landowners. The land cleared for oil palm plantations should ensure not be a problem and there is no dispute over land ownership. Procedure was presented to the head of the village around the plantation.</p> <p>Also available SOP Social Conflict Management No: SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014, which describes land conflict resolution process through dialogue mechanism and explanation verbally/in writing, the remedies by facilitating local government if the first method does not find an agreement, the process to level court to obtain legal certainty if the way 1 until 3 is not reached.</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>Based on public consultation with stakeholders during ASA 1.2-year 2024 (dated 9 & 10 July 2024), informed that so far company did not apply military means and or using intimidation in land dispute resolution.</p>	Complied

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

Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	PT Sawit Mas Sejahtera has a shown the documented system to handling complaints and grievances in the SOP of Complaints and Grievance Handling No. SOP/SMART/SUST/IV/003, dated 8 March 2022. The procedure has set the dispute resolution in an appropriate manner, ensuring the anonymity of complainants, protecting the Human Rights Defenders, community spoke persons, and whistle blowers where requested. The system ensures that there is no risk of reprisal or intimidation to the complainants. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.	Complied
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <p>- Minor compliance -</p>	<p>The grievance handling procedure is in place and is disseminated annually, targeted to all workers in the Mill and Estates as well as relevant stakeholders. The dissemination conducted in written and verbally, as well as using picture in the housing complex, office, and storage complex.</p> <p>The document has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>During ASA 1–2-year 2024, the auditor team has interview with sample workers, contractors, governmental agencies, the stakeholders aware the company's mechanism to submit a grievance.</p>	Complied
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.	PT Sawit Mas Sejahtera has demonstrated the records on handling of related complaints on form: Monitoring Form Handling Complaints and dissatisfaction No. F/SMART/SIGSCSRD/SADV/003/001.	Complied

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

	- Minor compliance -	<p>During ASA 1.2-year 2024, unit of certification has demonstrated the document of grievance records. Sample seen dated 3rd June 2024, from Mr Nuri Imantosa (location Division 01), complaint regarding the roof of the house leaking. Followed up with roof repairs on 4th June 2024. Grievance registration number: G-SMSE/I/2024/06/03/0098.</p> <p>For the external parties, there is no grievance for period 2023 to July 2024</p>													
4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has a shown the documented system to handling complaints and grievances in the SOP of Complaints and Grievance Handling No. SOP/SMART/SUST/IV/003, dated 8 March 2022. The SOP has set that the complaint resolution is address in deliberation in advance. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel.</p>	Complied												
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.															
4.3.1	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>During ASA 1–2-year 2024, has demonstrated the document of “CSR Program and Realization year 2023 & 2024”.</p> <p>The CSR cover for social economic aspect, infrastructure including road maintenance and religion aspect. The CSR programs is based on the needs of the community around the company, public consultation have been conducted at the beginning of the year. The CSR plans has been signed by the Estate Manager, Reginal Controller, and Head of Village.</p> <p>Sample seen: CSR realization year 2023</p> <table border="1"> <thead> <tr> <th>No</th><th>Aspects</th><th>Location</th><th>IDR (Rupiah)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Infrastructure, Economic</td><td>Lebung Village</td><td>13.680.000</td></tr> <tr> <td>2</td><td>Infrastructure, Education, Social</td><td>Rantau Harapan Village</td><td>31.500.000</td></tr> </tbody> </table>	No	Aspects	Location	IDR (Rupiah)	1	Infrastructure, Economic	Lebung Village	13.680.000	2	Infrastructure, Education, Social	Rantau Harapan Village	31.500.000	Complied
No	Aspects	Location	IDR (Rupiah)												
1	Infrastructure, Economic	Lebung Village	13.680.000												
2	Infrastructure, Education, Social	Rantau Harapan Village	31.500.000												

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

		3	Infrastructure, Social	Rimba Balai Village	105.000.000
		4	Infrastructure, Social	Sukalali Village	10.200.000
		5	Infrastructure, Economic, Health, Social	Pangkalan Panji Village	3.500.000
		6	Infrastructure, Environment, Economic, Social	Rimba Terab Village	33.800.000
		CSR Program year 2024			
		No	Aspects	Location	IDR (Rupiah)
		1	Infrastructure, Economic	Lebung Village	13.680.000
		2	Infrastructure, Education	Langkan Village	25.850.000
		3	Infrastructure, Economic	Sedang Village	20.500.000
		4	Infrastructure, Health, Social	Sedang Village	1.500.000
		5	Infrastructure, Education, Social	Rantau Harapan Village	31.750.000
		6	Infrastructure, Social	Rimba Balai Village	14.500.000
		7	Infrastructure, Environment, Social	Tanjung Laut Village	37.500.000
		8	Infrastructure, Social	Sukalali Village	xxx
		9	Infrastructure, Economic, Health, Social	Pangkalan Panji Village	60.850.000
		10	Infrastructure, Environment, Economic, Social	Rimba Terab Village	20.500.000
		CSR realization up to July 2024			
		No	Aspects	Location	IDR (Rupiah)
		1	Infrastructure, Economic	Lebung Village	17.250.000
		2	Infrastructure, Education	Langkan Village	13.150.000
		3	Infrastructure, Economic	Sedang Village	xxx
		4	Infrastructure, Health, Social	Sedang Village	8.000.000
		5	Infrastructure, Education, Social	Rantau Harapan Village	8.625.000

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

		<table> <tr> <td>6</td><td>Infrastructure, Social</td><td>Rimba Balai Village</td><td>3.500.000</td></tr> <tr> <td>7</td><td>Infrastructure, Environment, Social</td><td>Tanjung Laut Village</td><td>1.000.000</td></tr> <tr> <td>8</td><td>Infrastructure, Social</td><td>Sukalali Village</td><td>xxx</td></tr> <tr> <td>9</td><td>Infrastructure, Economic, Health, Social</td><td>Pangkalan Panji Village</td><td>500.000</td></tr> <tr> <td>10</td><td>Infrastructure, Environment, Economic, Social</td><td>Rimba Terab Village</td><td>8.500.000</td></tr> </table>	6	Infrastructure, Social	Rimba Balai Village	3.500.000	7	Infrastructure, Environment, Social	Tanjung Laut Village	1.000.000	8	Infrastructure, Social	Sukalali Village	xxx	9	Infrastructure, Economic, Health, Social	Pangkalan Panji Village	500.000	10	Infrastructure, Environment, Economic, Social	Rimba Terab Village	8.500.000	
6	Infrastructure, Social	Rimba Balai Village	3.500.000																				
7	Infrastructure, Environment, Social	Tanjung Laut Village	1.000.000																				
8	Infrastructure, Social	Sukalali Village	xxx																				
9	Infrastructure, Economic, Health, Social	Pangkalan Panji Village	500.000																				
10	Infrastructure, Environment, Economic, Social	Rimba Terab Village	8.500.000																				
Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.																							
4.4.1	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	<p>Until now, there has been no extension scope of certification or additional area of the company operational area. The scope of certification is 3,753 Ha in accordance with the <i>HGU</i> owned, while in terms of the managed area, the company area is 4,844 Ha, so there is an area of 1,091 Ha that currently does not have <i>HGU</i> and is still in the process of issuing a certificate. The details of the legal rights owned by the company are as follows:</p> <p>HGU Decree:</p> <ul style="list-style-type: none"> Decree of the Head of the National Land Agency No. 132/HGU/BPN/2004 concerning the Granting of Land Use Rights Located in Banyuasin Regency, South Sumatra Province" dated 29 October 2004. Granting HGU for PT Sawit Mas Sejahtera of 765.00 Ha located in Banyuasin III and Betung District, Banyuasin Regency, Sumatera Selatan Province - with situation map No.30/BA/2003 dated 18 November 2003. The HGU valid for 35 years and comprise of 6 land parcels (land title no 3, 4, 5, 6, 7, 8) Decree of the Minister of State for Agrarian Affairs/Head of the National Land Agency No. 63/HGU/BPN/95 concerning the Granting 	Complied																				

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

		<p>of Land Use Rights in the Name of PT Lembu Jaya, for Land in Musi Banyuasin Regency", dated 3 October 1995. Granting <i>HGU</i> for PT Lembu Jaya on state land of 2,110 Ha located in Musi Banyuasin Regency, Sumatera Selatan Province, with situation map No.03/1993 dated 30 April 1993. The <i>HGU</i> valid until 31 December 2030 (Land title no 1-year 1997 and become No 051 in 2019)</p> <ul style="list-style-type: none"> Decree of the Head of the National Land Agency No. 116/HGU/BPN/2004 concerning the Granting of Land Use Rights for Land Located in Musi Banyuasin Regency, South Sumatra Province" dated 26 October 2004. Granting <i>HGU</i> for PT Sawit Mas Sejahtera of 878.00 Ha located in Sungai Keruh District, Musi Banyuasin Regency, Sumatera Selatan Province - with situation map No.30/Muba/2003 dated 29 December 2003. The <i>HGU</i> valid for 35 years. <p>HGU Certificate:</p> <ul style="list-style-type: none"> Certificate <i>HGU</i> No. 1 Tahun 1997 for an area of 2,110 Ha → revised to number 051 in 2019 Certificate <i>HGU</i> No. 12/MUBA year 2004 for an area of 878 Ha Certificate <i>HGU</i> No. 3/2005 for an area 134 Ha → revised to no. 131 (Betung) in 2019 Certificate <i>HGU</i> No. 4/2005 seluas 198 Ha Certificate <i>HGU</i> No. 5/2005 seluas 3.6 Ha Certificate <i>HGU</i> No. 6/2005 seluas 301 Ha Certificate <i>HGU</i> No. 7/2005 seluas 119.6 Ha Certificate <i>HGU</i> No. 8/2005 seluas 8.8 Ha 	
--	--	---	--

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

		<p>HGU Progress 1,091 Ha (Outside the scope of certification)</p> <p>Up to the time of ASA-1.2 there has been no further information regarding the <i>HGU</i> issuance process since 2019. If we look at the minutes of the HGU submission, the obstacle to issuance is because information regarding the plasma plantation land plot map and partnership cooperation agreement with the surrounding community has not been submitted, which is accompanied by a list of plasma participants based on proposals from the sub-district head and village head/village head determined by the regent/appointed official as explained in Letter Number: 3256/19.1-400/VIII/2017 dated August 28, 2017 concerning the return of the HGU application file in the name of PT Sawit Mas Sejahtera for 1,091 Ha of land located in Banyuasin Regency, South Sumatra Province.</p> <p>On July 4, 2019, the company sent a letter to the National Land Office of South Sumatra Province Number 45/SMS-D&L/VII/2019 regarding a request for direction regarding the return of the HGU application file covering an area of 1,091 Ha and has not received a reply to date.</p> <p>From the description above, it can be concluded that the HGU process can run if the company has been able to determine the fulfillment of the regulations that will be taken, whether in the form of plasma or other productive businesses as explained in indicator 2.1.1.</p>	
--	--	---	--

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <ul style="list-style-type: none"> - Minor compliance - <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p> <p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p> <p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>Some recordings of the agreement process for releasing community rights to the company include the following:</p> <ul style="list-style-type: none"> • Agreement on compensation "Petikan Buku Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyu Asin No.5/DPR/RB/1975" dated 25 August 1975. The customary organization have discussed and come to agreement compensation rate for 2,500 Ha with "Uang Pancung Alas" at Rp.500 per Ha and "Uang Angkat Sila" at Rp.200 per Ha. • Release of land by previous landowner "Surat Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyuasin No.24/DPR/RB/1975" dated 25 August 1975. The family of Marga Rantau Bayur stated releasing their customary right for their land for PT Lembu Langkan Farm. The customary land being released of 2,500 Ha. • Survey planning "Risalah Panitia Pemeriksaan Tanah B Propinsi Sumatera Selatan No.03/R/P"B"/BPN.Prop.SS/26/2004" dated 27 May 2004. The land was categorized as state land and not occupied and can be approved for HGU. <p>PT Sawit Mas Sejahtera was previously named PT Lembu Jaya, and PT Lembu Langkan Farm. The changes (merger) from PT Lembu Jaya to PT Sawit Mas Sejahtera was registered in November 1996, "Keputusan Menteri Kehakiman Republik Indonesia No.02-10196.HT.01.04.TH'96" dated 7 November 1996 – granting approval for PT Sawit Mas Sejahtera established in Jakarta as per Statute by Notary Benny Kristianto SH, dated 30 September 1996.</p>	Complied
4.4.3	(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping	There is no change in information compared to the previous assessment because until now there has been no addition to the scope of certification. The maps shown include:	Complied

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

	<p>involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>a. HGU decree HGU No.63/HGU/BPN/95</p> <ul style="list-style-type: none"> Land title "Sertipikat Tanda Bukti Hak – Buku Tanah Hak Guna Usaha No.1 No.04.09.07.51.2.00001, Desa Lebung, PT Lembu Jaya cq PT Sawit Mas Sejahtera", valid until 31 December 2030. Map "Gambar Situasi No.31121/1996 untuk 2,110 Ha" dated 25 January 1997. Completed with map of boundary stone scale 1:40,000. <p>b. HGU decree HGU No.132/HGU/BPN/2004</p> <ul style="list-style-type: none"> Land title "Sertipikat Hak Guna Usaha No.3 No.04.14.12.14.2.00003, Desa Tanjung Laut, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 13 January 2005. Certificate for land parcel 134 Ha, completed with map of boundary stone scale 1:10,000. Land title "Sertipikat Hak Guna Usaha No.4 No.04.14.12.14.2.00004, Desa Rimbah Terap/Sedang, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 13 January 2005. Certificate for land parcel 198 Ha, completed with map of boundary stone scale 1:10,000. Land title "Sertipikat Hak Guna Usaha No.5 No.04.14.12.14.2.00005, Desa Rimbah Terap, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 13 January 2005. Certificate for land parcel 3.6 Ha, completed with map of boundary stone scale 1:2,500. Land title "Sertipikat Hak Guna Usaha No.6 No.04.14.12.09.2.00006, Desa Biyuku, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 13 January 2005. Certificate for land parcel 301 Ha, completed with map of boundary stone scale 1:2,500. Land title "Sertipikat Hak Guna Usaha No.7 No.04.14.07.02.2.00007, Desa Stereo, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas 	
--	---	---	--

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

		<p>Sejahtera", dated 13 January 2005. Certificate for land parcel 119.6 Ha, completed with map of boundary stone scale 1:10,000.</p> <ul style="list-style-type: none"> Land title "Sertipikat Hak Guna Usaha No.8 No.04.14.07.02.2.00008, Desa Stereo, Kecamatan Betung, Kabupaten Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 13 January 2005. Certificate for land parcel 8.8 Ha, completed with map of boundary stone scale 1:5,000. <p>c. HGU decree HGU No.116/HGU/BPN/2004</p> <ul style="list-style-type: none"> Land title "Sertipikat Hak Guna Usaha No.12/MUBA No.04.09.09.00.2.00012, Desa Sungai Dua-Desa Setiajaya-Desa Kertayu, Desa Tebing Bulang, Kecamatan Sungai Keruh, Kabupaten Musi Banyuasin, Provinsi Sumatera Selatan, PT Sawit Mas Sejahtera", dated 15 December 2004. Certificate for land parcel 878.00 Ha, completed with map of boundary stone scale 1:10,000. <p>In addition, there is also a company operational map for each division with a scale of 1:45,000 with reference to the <i>HGU</i> map and contains information regarding block boundaries, housing and building locations, HCV locations, to reserve areas and occupation areas.</p>	
4.4.4	<p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	<p>As explained in indicator 4.4.2 the negotiation and compensation process has been carried out since 1975 and as stated in the minutes of committee B there were no objections from the parties related to the land acquisition and <i>HGU</i> process. From this information it can be concluded that the entrepreneur has provided sufficient information to the surrounding community in the plantation development process including the involvement of the parties.</p>	Complied
4.4.5	<p>(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.</p>	<p>The Company can show a recording of the process of releasing community rights to the Community as indicated by:</p>	Complied

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

	- Critical (Major) compliance -	<ul style="list-style-type: none"> Agreement on compensation "Petikan Buku Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyu Asin No.5/DPR/RB/1975" dated 25 August 1975. The customary organization have discussed and come to agreement compensation rate for 2,500 Ha with "Uang Pancung Alas" at Rp.500 per Ha and "Uang Angkat Sila" at Rp.200 per Ha. Release of land by previous landowner "Surat Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyuasin No.24/DPR/RB/1975" dated 25 August 1975. The family of Marga Rantau Bayur stated releasing their customary right for their land for PT Lembu Langkan Farm. The customary land being released of 2,500 Ha. Survey planning "Risalah Panitia Pemeriksaan Tanah B Propinsi Sumatera Selatan No.03/R/P"B"/BPN.Prop.SS/26/2004" dated 27 May 2004. The land was categorized as state land and not occupied and can be approved for HGU. <p>From this document it can be concluded that the community can represent itself to an institution or other designated institution.</p>	
4.4.6	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>Based on the results of document studies and interviews with representatives of Rantau Harapan Village, Rimba Balai, and Pangkalan Panji, it is known that the informants did not clearly understand the land acquisition process because it was carried out in 1975. However, the company has carried out initial social impact assessment activities in 2014 and then conducted routine reviews which were last carried out in September 2023. Some follow-ups from the review results include:</p> <ul style="list-style-type: none"> Recruitment of workers from surrounding villages. Road maintenance to minimize dust. Effective maintenance of social funds. 	Complied

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

		Impact management includes compiling CSR and realizing it. The results of the document review show that the company has provided employment opportunities for the surrounding community, for example Sungai Dua Village for Division 5. In addition, there are social assistance and community empowerment programs which are explained in more detail in 4.3.1	
Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available. - Critical (Major) compliance -	<p>As explained in 4.4.2 known that PT Sawit Mas Sejahtera was previously named PT Lembu Jaya, and PT Lembu Langkan Farm. The changes (Merger) from PT Lembu Jaya to PT Sawit Mas Sejahtera was registered in November 1996, "Keputusan Menteri Kehakiman Republik Indonesia No.02-10196.HT.01.04.TH'96" dated 7 November 1996 – granting approval for PT Sawit Mas Sejahtera established in Jakarta as per Statute by Notary Benny Kristianto SH, dated 30 September 1996.</p> <p>Furthermore, if we look at the history of compensation and land release negotiations that have been carried out since 1975, it can be concluded that there have been no new planting activities carried out by the company.</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.	As explained in 4.5.1 there is no new planting conduct by the company	Complied

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

	- Critical (Major) compliance -		
4.5.3	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. - Minor compliance -		Complied
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. - Minor compliance -		Complied
4.5.5	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. - Minor compliance -		Complied
4.5.6	Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator. - Minor compliance -		Complied
4.5.7	After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.	There is no new planting after 15 November 2018. PT Sawit Mas Sejahtera merger with PT Lembu Jaya and Lembu Langkan farm in 1996.	Complied

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

	- Minor compliance -		
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	As explained in 4.5.1 there is no new planting conduct by the company	Complied
Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.			
4.6.1	(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place. - Critical (Major) compliance -	Company has <i>SOP Ganti Rugi Tanah/Lahan</i> - No SOP/NP/SMART/VII/D&L002 dated 01 July 2010 which explained: <ul style="list-style-type: none"> Section 6.2: Process for pre-inventory together with village communities and district representative. The pre-inventory process includes activity such as field visit, check legal ownership of land documentation, check ownership upon land/vegetation, check with neighbouring witnesses. Section 6.3: Process for physical inventory: land measurement, calculation of quantity and type of vegetation per parcel, carried out as per evidence of ownership; carried out by witness (landowner, village government, boundary appointer, neighbouring witness, district government, company representative). 	Complied
4.6.2	(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation. - Critical (Major) compliance -	Company has <i>SOP Ganti Rugi Tanah/Lahan</i> - No SOP/NP/SMART/VII/D&L002 dated 01 July 2010 which explained: <ul style="list-style-type: none"> Section 6.4: Post inventory activities, company coordinates and consulting the calculation and distribution process with village and district government to achieve agreement on compensation rate. Section 6.6: After the compensation rate obtained, company will conduct socialization to community and landowners. 	Complied
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).	Interview result with representative of Rantau Harapan, Pangkalan Panji, and Rimba Balai Village known that equal opportunities are provided to both men and women to hold land titles for smallholdings.	Complied

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

	- Minor compliance -	<i>Note: Currently, plasma development is still in the planning stage because the company HGU is still valid until 2030.</i>	
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p>	<p>Some recordings of the agreement process for releasing community rights to the company include the following:</p> <ul style="list-style-type: none"> • Agreement on compensation "Petikan Buku Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyu Asin No.5/DPR/RB/1975" dated 25 August 1975. The customary organization have discussed and come to agreement compensation rate for 2,500 Ha with "Uang Pancung Alas" at Rp.500 per Ha and "Uang Angkat Sila" at Rp.200 per Ha. • Release of land by previous landowner "Surat Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyuasin No.24/DPR/RB/1975" dated 25 August 1975. The family of Marga Rantau Bayur stated releasing their customary right for their land for PT Lembu Langkan Farm. The customary land being released of 2,500 Ha. <p>PT Sawit Mas Sejahtera itself was previously PT Lembu Jaya and PT Lembu Langkan Farm and merged in 1996.</p>	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	<p>(C) A mutually agreed procedure for identifying people entitled to compensation is in place.</p> <p>- Critical (Major) compliance -</p>	<p>Company has <i>SOP Ganti Rugi Tanah/Lahan</i> - No SOP/NP/SMART/VII/D&L002 dated 01 July 2010 which explained:</p> <ul style="list-style-type: none"> • Section 6.2: Process for pre-inventory together with village communities and district representative. The pre-inventory process includes activity such as field visit, check legal ownership of land 	Complied

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

		documentation, check ownership upon land/vegetation, check with neighbouring witnesses. <ul style="list-style-type: none"> Section 6.3: Process for physical inventory: land measurement, calculation of quantity and type of vegetation per parcel, carried out as per evidence of ownership; carried out by witness (landowner, village government, boundary appointer, neighbouring witness, district government, company representative). 	
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties. - Critical (Major) compliance -	Company has <i>SOP Ganti Rugi Tanah/Lahan</i> - No SOP/NP/SMART/VII/D&L002 dated 01 July 2010 which explained: <ul style="list-style-type: none"> Section 6.4: Post inventory activities, company coordinates and consulting the calculation and distribution process with village and district government to achieve agreement on compensation rate. Section 6.6: After the compensation rate obtained, company will conduct socialization to community and landowners. 	Complied
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -	Until now there has been no expansion of the company area. As the history of land release and negotiations is known, the process has been going on since 1975.	Complied
Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.			
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC. - Minor compliance -	Based on the results of field visits, document reviews, and interviews with representatives of Rantau Harapan Village, Pangkalan Panji Village, and Rimba Balai Village including the results of consultations with the Banyuasin Regency Plantation Service, it is known that there are no land disputes in the company's operational area. However, the company still has a handling procedure if in the future such a case occurs, an SOP for Handling Complaints and Conflicts has been prepared SOP/SMART/SUST/IV003 issued on July 1, 2014, revision 3 dated February 14, 2022. The procedures include explaining:	Complied

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

		<ul style="list-style-type: none"> Receiving and Recording Complaints and Conflicts: Can be received via telephone, suggestion box, public media, Certification Institution, or email grievance@sinarmasagri.com Ranking of complaints and conflicts Formulation and approval of complaint and conflict handling plans Handling of complaints and conflicts: If the response takes more than 14 days, an initial response will be given. The handling/resolution agreement is stated in the minutes Storage of documents 	
4.8.2	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	Based on the results of field visits, document reviews, and interviews with representatives of Rantau Harapan Village, Pangkalan Panji Village, and Rimba Balai Village, including the results of consultations with the Banyuasin Regency Plantation Service, it is known that there are no land conflicts in the company operational area.	Complied
4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p> <p>- Minor compliance -</p>	<p>The company can prove that the land acquisition has gone through stages in accordance with legal regulations, for example, as shown by the following information:</p> <ul style="list-style-type: none"> Agreement on compensation "Petikan Buku Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyu Asin No.5/DPR/RB/1975" dated 25 August 1975. The customary organization have discussed and come to agreement compensation rate for 2,500 Ha with "Uang Pancung Alas" at Rp.500 per Ha and "Uang Angkat Sila" at Rp.200 per Ha. Release of land by previous landowner "Surat Keputusan Dewan Perwakilan Rakyat Marga Rantau Bayur Kecamatan Banyu Asin III, Daerah Tingkat II Musi Banyuasin No.24/DPR/RB/1975" dated 25 August 1975. The family of Marga Rantau Bayur stated releasing 	Complied

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

		<p>their customary right for their land for PT Lembu Langkan Farm. The customary land being released of 2,500 Ha.</p> <ul style="list-style-type: none"> Survey planning "Risalah Panitia Pemeriksaan Tanah B Propinsi Sumatera Selatan No.03/R/P"B"/BPN.Prop.SS/26/2004" dated 27 May 2004. The land was categorized as state land and not occupied and can be approved for HGU. 																																												
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	<p>Based on document review and interviews with community representatives, it is known that there are no land dispute/conflict in the company operational area. However, there are occupations by the community, including the following:</p> <table border="1"> <thead> <tr> <th>Division</th><th>Occupant</th><th>Location</th><th>Area (ha)</th></tr> </thead> <tbody> <tr> <td rowspan="2">3</td><td>Firman</td><td>P30</td><td>9.2</td></tr> <tr> <td>Taqwa</td><td>N32</td><td>0.2</td></tr> <tr> <td rowspan="3">4</td><td>Yusuf</td><td>P39</td><td>0.8</td></tr> <tr> <td>Marzuki</td><td>P41</td><td>1.9</td></tr> <tr> <td>Iskandar</td><td>Q42</td><td>1.9</td></tr> <tr> <td rowspan="7">5</td><td>Ba a dan Juli</td><td>T01</td><td>0.4</td></tr> <tr> <td>Asep/Yusup</td><td>T02</td><td>0.1</td></tr> <tr> <td>Parmanto</td><td>T09 tengah</td><td>0.8</td></tr> <tr> <td>Min</td><td>T09 Boundaries</td><td>0.4</td></tr> <tr> <td>Jamingan</td><td>W08</td><td>0.5</td></tr> <tr> <td>Anwar</td><td>W09 Tengah</td><td>1.0</td></tr> <tr> <td>Sutar</td><td>W09/W10</td><td>2.0</td></tr> </tbody> </table>	Division	Occupant	Location	Area (ha)	3	Firman	P30	9.2	Taqwa	N32	0.2	4	Yusuf	P39	0.8	Marzuki	P41	1.9	Iskandar	Q42	1.9	5	Ba a dan Juli	T01	0.4	Asep/Yusup	T02	0.1	Parmanto	T09 tengah	0.8	Min	T09 Boundaries	0.4	Jamingan	W08	0.5	Anwar	W09 Tengah	1.0	Sutar	W09/W10	2.0	Complied
Division	Occupant	Location	Area (ha)																																											
3	Firman	P30	9.2																																											
	Taqwa	N32	0.2																																											
4	Yusuf	P39	0.8																																											
	Marzuki	P41	1.9																																											
	Iskandar	Q42	1.9																																											
5	Ba a dan Juli	T01	0.4																																											
	Asep/Yusup	T02	0.1																																											
	Parmanto	T09 tengah	0.8																																											
	Min	T09 Boundaries	0.4																																											
	Jamingan	W08	0.5																																											
	Anwar	W09 Tengah	1.0																																											
	Sutar	W09/W10	2.0																																											

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

		<table> <tr> <td></td><td>Kuswanto</td><td>W09 Atas</td><td>0.6</td></tr> <tr> <td colspan="3">Total</td><td>19.8 Ha</td></tr> </table> <p>Based on field observation to the occupation area of division 5, it is known that there is no conflict between the company and the community. The company can still carry out operational activities normally. Neither the community nor the company disrupts each other activities.</p>		Kuswanto	W09 Atas	0.6	Total			19.8 Ha	
	Kuswanto	W09 Atas	0.6								
Total			19.8 Ha								
Principle 5: Support smallholder inclusion Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.											
Criteria 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.											
5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders. - Minor compliance -	<p>The company has a procedure for determining prices for external FFB, namely the FFB Purchase Administration Procedure dated January 9 2012. This procedure only regulates the purchase of FFB from external parties, while for plasma it is regulated in separate regulations. Price negotiations are determined based on the FFB price determination from the local Plantation Service/market price in the area, the volume of FFB sent per day, grading criteria and fines, and the payment system and payment period.</p> <p>PT Sawit Mas Sejahtera has a Plantation Business License in the form of a Permanent Business License issued by the Head of the Department of Cooperatives, Small and Medium Enterprises and Capital Investment South Sumatra Province through Decree no. 25/16/IUT/PMDN/DKopKm&Pm/XII/2004 dated 31 December 2004. So based on Minister of Agriculture Regulation no. 26 in 2007, there was no obligation for companies to build community gardens if permitted</p>	Complied								

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

		business was issued before this regulation was passed. For other supplier (beside cooperation), the FFB prices determined by company refer to commercial price and can be changed every time. The FFB payment will be done 2 times a week.	
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	Regarding to FFB pricing, the company had agreement between company and FFB supplier, for examples: <ul style="list-style-type: none"> • Declaration letter of Achmad Aqilsyah Siregar on 19 September 2021. • Declaration letter of CV Rahma Jaya on 3 December 2020. • Declaration letter of CV Rejeki Raya Sejahtera on 10 August 2020. Specially on clause 3, The FFB prices determined by company refer to commercial price and can be changed every time. The FFB payment will be done 2 times a week.	Complied
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	From the results of a review of recorded agreements with smallholder for examples: <ul style="list-style-type: none"> • Declaration letter of Achmad Aqilsyah Siregar on 19 September 2021. • Declaration letter of CV Rahma Jaya on 3 December 2020. • Declaration letter of CV Rejeki Raya Sejahtera on 10 August 2020. It is known that the seller and buyer agree that the FFB sale and purchase price is in accordance with the commercial price mechanism determined by company.	Complied
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where	Based on interview with FFB Supplier namely Achmad Aqilsyah Siregar, there's no intimidation for supplier to sell the FFB to organization, the	Complied

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

	requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable. - Critical (Major) compliance -	supplier has a right to choose how to sell their FFB and have a full right regarding decision making in agreement record.	
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	<p>The company has agreement with an external supplier on behalf of CV Rachma Jaya (Declaration Letter on 3 December 2020). The document states several things:</p> <ul style="list-style-type: none"> • FFB Grading • FFB Price mechanism • Status of Legality • Payment Process • Prohibition of originating from Protected Forest Areas, stolen proceeds, and other criminal acts. <p>Based on interview with Achmad Aqilsyah Siregar, they already know about the agreement and no complain about it.</p>	Complied
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given. - Critical (Major) compliance -	<p>The organization has showed record of FFB payment for all FFB supplier, here's the detail:</p> <ul style="list-style-type: none"> • Invoice of FFB Payment for CV Rejeki Raya Sejahtera Period 27-31 May 2024 with total 505,530.40 kg. • Invoice of FFB Payment for CV Rachma Jaya Sejahtera Period 16-31 May 2024 with total 700,995 kg. <p>The invoice record also included proof of payment via Citi Bank (1 week after invoice released). Based interview with Achmad Aqilsyah Siregar, there's no negative issues related to FFB payment.</p>	Complied

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

5.1.7	<p>Weighing equipment is verified by an independent third party on a regular basis.</p> <p>- Minor compliance -</p>	<p>The company showed latest calibration record from government agency for two weighing equipment in company operational record. Here's the detail:</p> <ul style="list-style-type: none"> • Calibration Test Result (No. 92/PKTN.4.1/KHP/06/2023) for Avery Weight Tronix; E.1205; 162056111 with maximum capacity 40,000 kg expired on 2 June 2024. • Calibration Test Result (No. 090/Diskoperindag/UPT.ML/VI/2023) for Avery Weight Tronix; L122; EQ301854 with maximum capacity 300 kg expired on June 2024. <p>The results test is "Ratified on recalibration for 2022 based on Indonesian Law No. 2 year 1981."</p> <p>For the testing results in Period 2024, the testing has been done on 20 May 2024 by Industrial Agency of Banyuasin Regency but the certificate is in progress.</p> <p>Based on interview results with FFB supplier, there's no negative issues related to weighing equipment in company operational area.</p>	Complied
5.1.8	<p>The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.</p> <p>- Minor compliance -</p>	<p>The organization does not have obligation for scheme smallholder scheme. However, the organization receive FFB from surrounding communities and only receive FFB with legal status and not from forest or protected area.</p>	Complied

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

5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a Complaint and Conflict Handling SOP SOP/SMART/SUST/IV003 issued on July 1, 2014, revised 3 on February 14, 2022. The procedures include explaining:</p> <ul style="list-style-type: none"> • Receiving and Recording Complaints and Conflicts: Can be received via telephone, suggestion box, public media, Certification Institution, or email grievance@sinarmasagri.com • Ranking of complaints and conflicts • Formulation and approval of complaint and conflict handling plans • Handling of complaints and conflicts: If the response takes more than 14 days, an initial response will be given. The handling/resolution agreement is stated in the minutes. • Storage of documents 	Complied
Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.			
5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>The company has conducted socialization of RSPO awareness to independent farmers around the company, for example, as shown by:</p> <p>Socialization of RSPO and FFB prices on June 7, 2024 to FFB suppliers CV Rejeki Raya Sejahtera, CV Rahma Jaya, and independent farmer Achmad Aqilsyah Siregar.</p>	Complied
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>Several capacity building programs for independent smallholders around the company include:</p> <ul style="list-style-type: none"> • Technical training on oil palm cultivation Batch VI held by BPDKS, Ministry of Agriculture, and LPP Agro Nusantara on July 10-14, 2023, attended by 30 people from Loka Jaya Village, Sumber Agung Village, and Serasan Village, Musi Banyuasin Regency. • Tracing the origin of FFB for each FFB supplier as explained in 2.3.1 and 2.3.2 	Complied

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

5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	The organization does not have obligation for scheme smallholder scheme. However, the organization receive FFB from surrounding communities and only receive FFB with legal status and not from forest or protected area.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	Unit of certification has no obligation to build community estate (scheme smallholder).	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	Currently, there's no obligations for organization for develop scheme smallholder. However, the company had an early stage for future development for the development on scheme smallholder regarding the extension of land use title (on 2030). In order to support surrounding smallholder, the organization has agreement with "Kelompok Wanta Tani Melati" (No. 001/SPK-SMSE/2023) which agreed on 24 July 2023. The scope of agreement is support of agriculture facilities such as herbicide, fertilizer and harvesting support.	Complied
Principle 6: respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(C) A publicity available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. - Critical (Major) compliance -	PT Sawit Mas Sejahtera has established the policy of non-discrimination and equal opportunity as per "Kebijakan Perlindungan Pekerja/Buruh dari Diskriminasi" Policy No. KHI-smart/011-00 dated 1 August 2017. Policy stated that "Company protect employee/workers from discrimination act to achieve harmonious industrial relations, dynamic and fair for all workers regardless of race, caste, nationality, religion, disability, gender, sexual orientation, union membership, political affiliation and age".	Complied

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

		<p>This policy is publicly available, and stakeholders can access it upon request. It was verified during audit, based on document review to workers data list, there was no indication of discrimination at PT Sawit Mas Sejahtera.</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none">- Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers.- Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>Based on public consultation with stakeholders during ASA 1.2-year 2024 (dated 9 & 10 July 2024), informed that so far company is implemented the policy 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>											
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA 1–2-year 2024, PT Sawit Mas Sejahtera has demonstrated the data related classification of workers based on status, gender, religion, and ethnic, there are no discrimination.</p> <p>Example:</p> <p>Sawit Mas Estate</p> <table><tr><th>Gender</th><th>Number</th></tr><tr><td>Male</td><td>452</td></tr><tr><td>Female</td><td>165</td></tr><tr><td>Total</td><td>617</td></tr></table> <table><tr><th>Religion</th><th>Number</th></tr></table>	Gender	Number	Male	452	Female	165	Total	617	Religion	Number	Complied
Gender	Number												
Male	452												
Female	165												
Total	617												
Religion	Number												

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

		<table><tr><td>Muslim</td><td>604</td></tr><tr><td>Christianity</td><td>4</td></tr><tr><td>Katholik</td><td>8</td></tr><tr><td>Hindu</td><td>1</td></tr><tr><td>Total</td><td>617</td></tr></table>	Muslim	604	Christianity	4	Katholik	8	Hindu	1	Total	617											
Muslim	604																						
Christianity	4																						
Katholik	8																						
Hindu	1																						
Total	617																						
		<table><tr><td>Race/ethnic</td><td>Number</td></tr><tr><td>Batak</td><td>4</td></tr><tr><td>Jawa</td><td>360</td></tr><tr><td>Bugis</td><td>2</td></tr><tr><td>Minang</td><td>1</td></tr><tr><td>Melayu</td><td>237</td></tr><tr><td>Sunda</td><td>2</td></tr><tr><td>Timor</td><td>11</td></tr><tr><td>Bali</td><td>0</td></tr><tr><td>Total</td><td>617</td></tr></table>	Race/ethnic	Number	Batak	4	Jawa	360	Bugis	2	Minang	1	Melayu	237	Sunda	2	Timor	11	Bali	0	Total	617	
Race/ethnic	Number																						
Batak	4																						
Jawa	360																						
Bugis	2																						
Minang	1																						
Melayu	237																						
Sunda	2																						
Timor	11																						
Bali	0																						
Total	617																						
		<p>Pangkalan Panji Mill</p> <table><tr><td>Gender</td><td>Number</td></tr><tr><td>Male</td><td>90</td></tr><tr><td>Female</td><td>5</td></tr><tr><td>Total</td><td>95</td></tr></table>	Gender	Number	Male	90	Female	5	Total	95													
Gender	Number																						
Male	90																						
Female	5																						
Total	95																						
		<table><tr><td>Religion</td><td>Number</td></tr><tr><td>Muslim</td><td>93</td></tr><tr><td>Christianity</td><td>2</td></tr><tr><td>Hindu</td><td>0</td></tr><tr><td>Total</td><td>95</td></tr></table>	Religion	Number	Muslim	93	Christianity	2	Hindu	0	Total	95											
Religion	Number																						
Muslim	93																						
Christianity	2																						
Hindu	0																						
Total	95																						
		<table><tr><td>Race/ethnic</td><td>Number</td></tr></table>	Race/ethnic	Number																			
Race/ethnic	Number																						

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

		<table><tr><td>Batak</td><td>2</td></tr><tr><td>Jawa</td><td>30</td></tr><tr><td>Bugis</td><td>0</td></tr><tr><td>Minang</td><td>0</td></tr><tr><td>Melayu</td><td>62</td></tr><tr><td>Sunda</td><td>1</td></tr><tr><td>Timor</td><td>0</td></tr><tr><td>Bali</td><td>0</td></tr><tr><td>Total</td><td>95</td></tr></table> <p>The data provides equal rights and opportunities to workers and does not differentiate between sex/gender, religion, and ethnicity. All workers have followed up recruitment process and all of them passed the recruitment process.</p> <p>In addition, the auditor team has interviewed with stakeholders, they stated that there is no discrimination at PT Sawit Mas Sejahtera.</p>	Batak	2	Jawa	30	Bugis	0	Minang	0	Melayu	62	Sunda	1	Timor	0	Bali	0	Total	95	
Batak	2																				
Jawa	30																				
Bugis	0																				
Minang	0																				
Melayu	62																				
Sunda	1																				
Timor	0																				
Bali	0																				
Total	95																				
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has established recruitment SOPs including Employment procedures for recruitment, selection, hiring, promotion, retirement, and termination. Example:</p> <ul style="list-style-type: none">• <u>Recruitment process</u> - PT Sawit Mas Sejahtera has developed the procedure for recruitment as per SOP of Recruitment No. KHI-smart/001-00, dated 1st August 2017. According to procedure, recruitment processes are comprising announcement, selection, interview, compensation offering, medical test, selection decision and decree letter for employee admission.• <u>Promotion and Rotation process</u> - PT Sawit Mas Sejahtera has established the procedure for Promotion and Rotation process No. No: KHI-smart/010-00 dated 1st August 2024. According to procedure, to improve and develop the workers.	Complied																		

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

		<p>The procedures for recruitment, selection, hiring, promotion, retirement, and termination are also documented in Collective Labor Agreement Period of 2024 – 2026. Collective Labor Agreement/PKB are signed by Union and company and witnessed by Government (Manpower agency). Some of the matters covered by the CLA include:</p> <ul style="list-style-type: none"> • Recruitment, selection and hiring stipulated in article 6 and 7. "<i>Penerimaan pekerja</i>". • Promotion stipulated in article 37. • Retirement and termination stipulated in article 46 – 48. "<i>Pemutusan Hubungan Kerja</i>" <p>All procedure and Collective Labor Agreement (CLA) available in Indonesian Language and has been communicated to all workers. The CAL has been registered to Dinas Transmigrasi dan Tenaga Kerja Kabupaten Banyuasin, Nomor KEP: 1356/SK/DISTRANSNAKER/2024, tentang Pendaftaran Pernjajian Kerja Bersama PT Sawit Mas Sejahtera, dated 28th June 2024.</p> <p>Based on interview with Labor Union and Gender Committee during ASA 1.2-year 2024, the procedure of recruitment, selection, promotion, and termination were regularly comminated to the worker of Labor Union/Gender Committee. All workers are treated equally in accordance with company regulation including rights of worker as well. The compliance in accordance with national laws has been evaluated by the organisation as described in criterion 2.1.</p> <p>During ASA 1.2-year 2024, the auditor team has verified the implementation of employment procedures, such as:</p> <p><u>Recruitment</u> - The documentation of new worker appointment of 2024 has been observed by the auditor. Example: Employee name Ms Titah Amelian (Administration Personnel in SMS Estate. Document verified:</p>	
--	--	---	--

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

		<ul style="list-style-type: none"> • Job Vacancy from Estate Manager dated December 2023. • Job Application Letter dated 27 December 2023, namely Ms Titah Amelian • Curriculum Vitae, namely Ms Titah Amelian • Copy of National ID Card, namely Ms Titah Amelian • Academic Certificate/Diploma and Transcript, namely Ms Titah Amelian • Assessment Record: Psychology test (dated: 3rd February 2024: result: pass), • Contractual Agreement of Temporary Worker (PKWT) No. 344/SPK-PKWT/2/2024 dated 26 February 2024 (contract until 31st December 2024), namely Ms Titah Amelian • Basic salary IDR 3,488,289 as Administration. <p><u>Promotion</u> – the procedure has been implemented well. Example: Promotion Letter “Surat Keputusan” No: 313/PPNM/06/2023, namely Mr Nur Muhammad (ID employee: 20006), status: Mechanical Support (Temporary contract) to Permanent Employee (PT-4A), dated 1st July 2024.</p>	
6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has mechanism of recruitment and selection stipulated in SOP of Recruitment No. PSD A-004-00, dated 1 September 2005, Circulate Letter No 113/HR PSM2/05/2015 dated 1 April 2015, and Collective Labor Agreement (CLA/PKB). In those documents, also based on interview with management, can be concluded that pregnancy women will not be treated as a discriminatory measure, rather, to protect their reproduction organ and foetus.</p> <p>For instance, the company will not employ pregnant women in the chemical related position.</p> <p>The policy has communicated to relevant stakeholders, example:</p>	Complied

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

		<ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>Based on public consultation with stakeholders during ASA 1.2-year 2024 (dated 9 & 10 July 2024), informed that during recruitment process, the company did not conduct pregnancy test.</p>	
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has established a Gender Committee since RSPO initial certification to develop awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>The committee consider matters such as dissemination on women's rights, childcare facilities to be provided by the growers and millers, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding.</p> <p>PT Sawti Mas Sejahtera has established the policy on the prevention of sexual harassment written in Decree No.003/CEO2-SE/01/2011 date January 10 year 2011 regarding the sexual harassment prevention. Organization also establishes the sexual harassment handling procedures SOP/NP/SMART/XII/MCAR001. Describes the workflow of sexual harassment handling.</p> <p>Complaints and grievance can submit orally and written addressed to gender committee ---- gender and Persis (<i>Persatuan istri staff</i>) then --- performed victim accompaniment and inform/report to unit head--- based on information, data and evidence obtained and witnesses, the unit head verify and examination in order to obtain a decision, after</p>	Complied

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

		<p>found a guilty offender unit head may impose appropriate sanctions or company regulations through legal action.</p> <p>During Asa 1–2-year 2024, the auditor team has interviewed with Gender Committee, they are confirmed that there were no issues concerning discrimination based on gender in recruitment and promotion, harassment in the workplace, or violation of reproduction rights.</p>	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>During ASA 1–2-year 2024, the auditor team has interviewed with management, workers, and Labor Union, there are several types of worker status in the company, that are Staff level, permanent worker (PKWTT), and temporary worker (PKWT).</p> <p>Up to ASA 1-2, PT Sawit Mas Sejahtera did not have a casual worker scheme (Pekerja Harian Lepas). The employment contract, company regulation and work agreement provided in Indonesian language and available for both parties.</p> <p>Evidence of equal pay for the same work scope has been demonstrated based on payment list and sample of payment slips. The employees' wages payment referred to the minimum wage consists of basic wage plus a fixed allowance.</p> <p>Based on review of Contractual Agreement also has been stated the clauses related regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice.</p> <p>Example: Contractual Agreement of Temporary Worker. Contractual Agreement of Temporary Worker (PKWT) No. 344/SPK-PKWT/2/2024 dated 26 February 2024 (contract until 31st December 2024), namely Ms Titah Amelian.</p>	Complied

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

		Based on the verification of the company's employee salary slip document above, that the company has implemented a wage system that is in accordance with the rules and regulations. The wages given to workers are in accordance with the type, scope and workload carried out (including overtime) or wages are given fairly in accordance with the scope of work.	
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has demonstrated the documentation of pay and working conditions is presented in the Collective Labor Agreement (CLA) / Perjanjian Kerja Bersama PT Sawit Mas Sejahtera, set that the minimum wage referred to the governmental regulation.</p> <p>Collective Labor Agreement (CLA) available in Indonesian Language and has been communicated to all workers. The CAL has been registered to Dinas Transmigrasi dan Tenaga Kerja Kabupaten Banyuasin, Nomor KEP: 1356/SK/DISTRANSNAKER/2024, tentang Pendaftaran Pernjajian Kerja Bersama PT Sawit Mas Sejahtera, dated 28th June 2024.</p> <p>This collective work agreement is presented in Indonesian language and in it is explained about wages in Chapter V (Article 20 – Article 24) concerning Wages, which explains the meaning of wages, wage systems, family allowances, holiday allowances and increased wages for employees.</p> <p>The explanation related to working days and working hours is clearly presented in Chapter V concerning Working Days and Working Hours; 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, this refers to</p>	Complied

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

		<p>the applicable laws and regulations in Indonesia (Law No. 13 of 2003 concerning Manpower).</p> <p>Due to there is minimum wage decree of Banyuasin Regency, the company shall follow minimum wage of Banyuasin Regency (the nominal is above provincial minimum wage).</p> <p>PT Sawit Mas Sejahtera has documented Governor Decree of Minimum Wage and Company's Director Decree regarding minimum wage (salary structure) for all worker's grade in accordance with legal minimum wage. The auditor has verified payment slip of workers in Estate and Mill for the period of 2024.</p> <p>Based on verification, the minimum wage paid to the workers has above legal minimum wage stated by the Governor. The documentation as follows: The minimum wage based on Governor Degree – Keputusan Gubernur Sumatera Selatan, nomor: 889/KPTS/DISNAKERTRANS/2003 tentang Upah Minimum Provinsi Sumatera Selatan Tahun 2024, dated 23 November 2023. The minimum wage is IDR 3,456,874.</p> <p>Sample of payslip verified month May 2024:</p> <ul style="list-style-type: none"> Namely Mr Adi Bagus Juniarsa (ID workers: 22004), basic salary is IDR 3,488,289. Insurance allowance (BPJS TK is IDR 228,135 & BPJS Kesehatan is IDR 139,532). Total salary is IDR 3,855,956. Namely Mrs Murtina (ID workers: 17539), basic salary is IDR 3,488,788. Insurance allowance (BPJS TK is IDR 228,135 & BPJS Kesehatan is IDR 139,532). Total salary is IDR 3,856,506. 	
6.2.2	(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal	PT Sawit Mas Sejahtera has demonstrated the documentation of pay and working conditions is presented in the Collective Labor Agreement (CLA) / Perjanjian Kerja Bersama PT Sawit Mas Sejahtera, set that the minimum wage referred to the governmental regulation.	Complied

	<p>requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>Collective Labor Agreement (CLA) available in Indonesian Language and has been communicated to all workers. The CAL has been registered to Dinas Transmigrasi dan Tenaga Kerja Kabupaten Banyuasin, Nomor KEP: 1356/SK/DISTRANSNAKER/2024, tentang Pendaftaran Pernjajian Kerja Bersama PT Sawit Mas Sejahtera, dated 28th June 2024.</p> <p>Clauses concerning payments and conditions of employment (regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc) stipulated in each contractual agreement and Collective Labor Agreement (CLA/PKB).</p> <p>Based on review of Contractual Agreement also has been stated the clauses related regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice.</p> <p>Example: Contractual Agreement of Temporary Worker. Contractual Agreement of Temporary Worker (PKWT) No. 344/SPK-PKWT/2/2024 dated 26 February 2024 (contract until 31st December 2024), namely Ms Titah Amelian</p> <p>Based on interview sample of workers, they have received and understood their contractual agreements.</p>	
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has demonstrated the documentation of pay and working conditions is presented in the Collective Labor Agreement (CLA) / Perjanjian Kerja Bersama PT Sawit Mas Sejahtera, set that the minimum wage referred to the governmental regulation.</p> <p>Collective Labor Agreement (CLA) available in Indonesian Language and has been communicated to all workers. The CAL has been registered to Dinas Transmigrasi dan Tenaga Kerja Kabupaten Banyuasin, Nomor</p>	Complied

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

		<p>KEP: 1356/SK/DISTRANSNAKER/2024, tentang Pendaftaran Pernjajian Kerja Bersama PT Sawit Mas Sejahtera, dated 28th June 2024.</p> <p>The set employment provisions in accordance with the rules and legal requirement. It is stated on employment contract and Collective Labor Agreement (CLA/PKB). In those documents has been mentioned the determination of wages (including benefits and other benefit), working hours (including hours and overtime pay) has been mentioned. The working hours (maximum 40 hours per week and working from Monday to Saturday), payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, in compliance with national legal requirements).</p> <p>The legal compliance of employment regulations has been verified based on these evidence (collected based on document review, interview with workers, Gender Committee, Labor Union, Manpower Agency):</p> <ul style="list-style-type: none">• Payment: regulation of minimum wage of 2024 has been mentioned in indicator 6.2.1. The payment has been verified based on review of list of payment and payment slips.• Working hours: maximum 40 hours per week (7 hours per day) and working from Monday to Saturday. For overtime working has been paid based on governmental regulation of overtime payment. Holiday is 12 days/year according government regulation. Evidenced based on verification of employee attendance lists, payslips and interviews with employees.• Sickness including menstruation leave and maternity leave: based on document review and interview with Gender Committee and Nurse/Midwife are being provided with no issue.• Worker protection: the company has provided Clinics and paramedic, regular medical check-up, and PPE in accordance with the HIRAC and MSDS.	
--	--	---	--

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

		The workers get the same benefit even though they are not a union member. Benefit in PKB in accordance with national regulations and for all workers.	
6.2.4	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Location in Division 01 & 2 based on Report of Testing, no: 14766/SL/IX/23, sample type: water clean, dated 23rd September 2023 – Location in SMSE Divisi 01 & 02 • Location in Division 03 & 04 based on Report of Testing, no: 14785/SL/IX/23, sample type: water clean, dated 23rd September 2023 – Location in SMSE Divisi 03 & 04 • Location in Division 05 based on Report of Testing, no: 14780/SL/IX/23, sample type: water clean, dated 23rd September 2023 – Location in SMSE Divisi 05. <p>The result is according to environmental quality standards Peraturan Menteri Kesehatan Nomor 32 Tahun 2017 tentang Standar Baku Mutu Kesehatan Lingkungan dan Persyaratan Kesehatan Air Untuk Keperluan Higiene Sanitasi, Kolam Renang, Solus Per Aqua, dan Pemandian Umum. The testing has carried by Accredited laboratory – PT Mutu Agung Lestari Tbk.</p> <p>PT Sawit Mas Sejahtera has demonstrated the evidence on provided facilities to improve worker's wellbeing, for example:</p> <ul style="list-style-type: none"> • Adequate housing: consist of semi-permanent and permanent housing, consist of G1 type 10 units and G2 type 274 units. Because the company's location is on the side of the main road and surrounded by villages, many employees choose to live in private homes in their villages, even though the company has provided housing facilities. • Sanitation facilities, domestic waste disposal, and drainage. • Water supplies: from water treatment and wells. • Medical facilities: Clinics in Estate (also cover for Mill's worker) and paramedic (nurses and midwives) 3 units. 	Complied

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

		<ul style="list-style-type: none"> • Educational facilities: elementary schools 2 units and school busses 3 units. • Staple food store: from surrounding villages around 15 minutes. • Electricity: from Mill and gensets • Mosque 5 units and Church 1 units. • Sport facilities: badminton, volley, and football courts. 	
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>Update until ASA 1–2-year 2024, there are no significant efforts needed to improve access the adequate and sufficient food, because the plantation about 15 minutes from the city of Pangkalan Balai (capital of Banyuasin Regency).</p> <p>Based on interview with sample of with workers, Labor Union, and Gender Committee, they stated that the workers did not need a company's store or worker cooperative store.</p>	Complied
6.2.6	<p>A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation of which is based on a quota that can be achieved during regular working hours.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has calculated a living wage for year 2024 using the benefit approach that the company has provided to workers, including job support, rice allowances, facilities (provision of facilities: schools (including school transportation), housing, clean water, polyclinics (health), etc.).</p> <p>The calculation has been made for every grade of worker. The calculation of DLW period 2024, such as:</p> <ul style="list-style-type: none"> • PKWT Non Akad is IDR 3,840,230/month - (where legal minimum payment is IDR 3,488,289) • PT 4A is IDR 3,840,771/month - (where legal minimum payment is IDR 3,488,788) • PT 4B is IDR 4,191,020/month - (where legal minimum payment is IDR 3,488,788) • PT3 is IDR 4,198,603/month - (where legal minimum payment is IDR 3,495,788) • PT2 is IDR 4,222,978/month - (where legal minimum payment is IDR 3,518,288) 	Complied

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

		<ul style="list-style-type: none"> PT1 is IDR 4,279,311/month - (where legal minimum payment is IDR 3,570,288) <p>The minimum wage based on Governor Degree – Keputusan Gubernur Sumatera Selatan, nomor: 889/KPTS/DISNAKERTRANS/2003 tentang Upah Minimum Provinsi Sumatera Selatan Tahun 2024, dated 23 November 2023. The minimum wage is IDR 3,456,874.</p> <p>Sample of payslip verified month May 2024:</p> <ul style="list-style-type: none"> Namely Mr Adi Bagus Juniarsa (ID workers: 22004), basic salary is IDR 3,488,289. Insurance allowance (BPJS TK is IDR 228,135 & BPJS Kesehatan is IDR 139,532). Total salary is IDR 3,855,956. Namely Mrs Murtina (ID workers: 17539), basic salary is IDR 3,488,788. Insurance allowance (BPJS TK is IDR 228,135 & BPJS Kesehatan is IDR 139,532). Total salary is IDR 3,856,506. 	
<p>PROCEDURAL NOTE:</p> <p>The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.</p> <p>In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:</p> <ol style="list-style-type: none"> 1. Payment of minimum wages in accordance with applicable regulations 2. Assessment of wages paid (prevailing wages) and in-kind benefits. <p>Once the DLW benchmark is available, this procedural note is no longer applicable.</p>			
6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>Up to ASA 1-2, PT Sawit Mas Sejahtera did not have a casual worker scheme (Pekerja Harian Lepas). The employment contract, company regulation and work agreement provided in Indonesian language and available for both parties.</p>	Complied

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

		<p>Based on field observation in harvesting and mill main process activities, as well as interview with Labor Union, Gender Committee, and workers, it is known that there are no casual workers (Pekerja Harian Lepas) employed for core work such as in harvesting or mill's processing activities.</p> <p>Furthermore, the company did not employ casual worker in any activity anymore.</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.			
6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has published a statement in local languages recognizing the rights of employees to freedom of association in Company Policy dated 1 December 2014.</p> <p>PT Sawit Mas Sejahtera as the organizations understand that workers have the right to negotiate, associate and organize a labor union. Organization committed to provides opportunities for workers to organize unions and express an opinion. All employees were allowed to form associations and bargain collectively with their employer.</p> <p>PT Sawit Mas Sejahtera commitment covered in the policy is "Respect the right of every employee to form or join trade unions in accordance they want and to bargain collectively."</p> <p>The policy has been disseminated annually to all employees by installing signboard of company policy and by direct dissemination.</p> <p>Currently, there is 1 (one) Labor Union, namely PK KSBSI NIKEUBA.</p>	Complied

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

		<p>SPSI and SARBUPRI are no longer active, because the SPSI management has retired since 2022, and its members have not elected a new board, so the organization is not active.</p> <p>The Union - PK KSBSI NIKEUBA has registered to the Manpower Agency based on "Tanda Terima, no: 560/1150/Nakertrans/03/2013 based on letter number: 001/Int-PK FSB N. P.SMS/IV/2024 dated 21st April 2024.</p>	
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera and Labor Union regularly conducted meetings to discuss issues in the employment. Sample seen: Minute of Meeting as per document "Rapat LKS Bipartit unit SMSE – PT Sawit Mas Sejahtera (Semester I – 2024), the record has been reported to Manpower Agency in Banyuasin Regency based on document number: 30/EM-SMS/SMSE/VII/2024 dated 2nd July 2024.</p>	Complied
6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera provide a specific empty house for Labor Union to conduct internal meeting. The company also give permission to Labor Union Official to conduct meeting in working hours.</p> <p>Based on interview with Head of Labor Union of NIKEUBA during ASA 1-2, dated 10th July 2024, there was known that PT Sawit Mas Sejahtera does not interfere with the formation or operation of registered labour union. There is no coercion and intervention related to membership and the course of the organization.</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has published the policy for the protection of children, including prohibition of child labour and remediation as per "Kebijakan Bisnis dan Hak Asasi Manusia Sinarmas Agribusiness and Food dated 12 December 2019" and "Kebijakan Lingkungan Kerja & Hubungan Industrial – Pekerja/Buruh anak" Policy No. KHI-smart/004-00 dated 1 August 2017. The policy stated that "Categorized as Childcare under 18 years old; In the process of hiring workers, it is prohibited to</p>	Complied

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

		<p>accept or employ children as evidenced by official identity documents (birth certificate, KTP and family card)".</p> <p>This policy is included into service contract and agreement with supplier/contractor, sample seen: "Surat Perjanjian Kerja No. 005/SMS/JKTO-II/XII/2019-ATBS" dated 2 December 2019, count from 2 January 2020 (valid until 31 December 2024) with FFB transporter PT Satrindo Jaya Agro Palma.</p> <p>In the framework of the FFB buying and selling cooperation between PT SMS and the FFB supplier, Statement Letter from supplier has been made which stated one of them is "respect human rights and do not discriminate, do not perform forced labor, do not employ underage workers and workers who originate from human trafficking".</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. 	
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p> <p>- Critical (Major) compliance -</p>	<p>Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation.</p> <p>PT Sawit Mas Sejahera has established the procedure of Pekerja Anak, No. KHI-smart/004-00, dated 1st August 2017 – the procedure has mentioned that a minimum age requirement of 18 years.</p>	Complied

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

		<p>Based on interview with Labor Union during ASA 1.2 (dated 10th July 2024), there were no workers below 18 years old.</p> <p>The document of list of employees (Daftar Karyawan), updated in July 2024 – the youngest workers is Mr Silivester Tae Tau (date of birth on 5th May 2023, age: 20-year-old and 5 months. audit team noted that none of the worker employed by PT Sawit Mas Sejahtera is under 18 years old.</p>	
6.4.3	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA1.2-year 2024, the auditor team has verified that there is no young person employed by company to perform hazardous work. Based on interview with sample of workers in Sawit Mas Estate and Pangkalan Panji POM operation, all workers are 18 years and above. They stated that none of their fellow worker are under 18 years old.</p> <p>Additionally, during stakeholder interviews with the Manpower Service of Banyuasin Regency (dated 10th July 2024), the audit team noted that based on manpower reports and manpower service inspections, no child workers were identified in the Estate and Mill Operation.</p> <p>The document of list of employees (Daftar Karyawan), updated in July 2024 – the youngest workers is Mr Silivester Tae Tau (date of birth on 5th May 2023, age: 20-year-old and 5 months. audit team noted that none of the worker employed by PT Sawit Mas Sejahtera is under 18 years old.</p>	Complied
6.4.4	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has published the policy for the protection of children, including prohibition of child labour and remediation as per "Kebijakan Bisnis dan Hak Asasi Manusia Sinarmas Agribusiness & Food dated 12 December 2019" and "Kebijakan Lingkungan Kerja & Hubungan Industrial – Pekerja/Buruh anak" Policy No. KHI-smart/004-00 dated 1 August 2017. The policy stated that "Categorized as Childcare</p>	Complied

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

		<p>under 18 years old; In the process of hiring workers, it is prohibited to accept or employ children as evidenced by official identity documents (birth certificate, KTP and family card)".</p> <p>This policy is included into service contract and agreement with supplier/contractor, sample seen: "Surat Perjanjian Kerja No. 005/SMS/JKTO-II/XII/2019-ATBS" dated 2 December 2019, count from 2 January 2020 (valid until 31 December 2024) with FFB transporter PT Satrindo Jaya Agro Palma.</p> <p>In the framework of the FFB buying and selling cooperation between PT SMS and the FFB supplier, Statement Letter from supplier has been made which stated one of them is "respect human rights and do not discriminate, do not perform forced labour, do not employ underage workers and workers who originate from human trafficking".</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>The document of list of employees (Daftar Karyawan), updated in July 2024 – the youngest workers is Mr Silivester Tae Tau (date of birth on 5th May 2023, age: 20-year-old and 5 months. audit team noted that none of the worker employed by PT Sawit Mas Sejahtera is under 18 years old.</p> <p>In Addition, based on the results of interviews with contractors and FFB suppliers (CV Naga Baru – infrastructure contractor, dated 10th July</p>	
--	--	---	--

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

		2024), it was conveyed that the parties were aware of the prohibition on work practices involving child labour, forced labour, and workers from human trafficking.	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has established the policy regarding the prevention of sexual harassment written in "Kebijakan Lingkungan Kerja dan Hubungan Industrial, No: KHI-smart/016-00 dated 1st August 2017, regarding the sexual harassment prevention. Describes the workflow of sexual harassment handling. Complaints and grievance can submit orally and written addressed to gender committee → performed victim accompaniment and inform/report to unit head → based on information, data and evidence obtained and witnesses, the unit head verify and examination to obtain a decision, after found a guilty offender unit head may impose appropriate sanctions or company regulations through legal action.</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>Based on workers interview and group discussion Gender Committee (dated 10th July 2024), there was concluded that there was no sexual harassment and violence within the organisation.</p> <p>Gender committee was established. Each estate and mill have appointed representative for gender committee. The committee consider matters such as dissemination on women's rights, childcare facilities to be</p>	Complied

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

		<p>provided by the growers and millers, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women to be given specific break times to enable effective breastfeeding.</p> <p>PT Sawit Mas Sejahtera has also set several signboards about breastfeed up to nine months before resuming chemical spraying or usage tasks. It was observed that has been assembled on main access road and crowd locations such as: division office and housing area.</p>	
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has established the policy to protect the reproductive rights of all, especially of women written in "Kebijakan Lingkungan Kerja dan Hubungan Industrial, No: KHI-smart/016-00 dated 1st August 2017, regarding the sexual harassment prevention. Describes the workflow of sexual harassment handling.</p> <p>PT Sawit Mas Sejahtera has slo issued the Internal Memorandum No 001/MEMO-VPA PSM2/04/2011 date 8 April 2011 concerning pregnant and lactating women workers. It stated that Pregnant and lactating women employee are not allowed to work as a pesticide/herbicide sprayer.</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. 	Complied

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

		<p>Based on workers interview and group discussion Gender Committee (dated 10th July 2024), there was concluded that there was no sexual harassment and violence within the organisation.</p> <p>Gender committee was established by the organization. The committee has representatives from all areas of work. The committee consider matters such as trainings on women's rights, counselling for women affected by violence, women to be allowed to breastfeed up to nine months before resuming chemical spraying or usage tasks, and women.</p>	
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>During ASA 1.2-year 2024, PT Sawit Mas Sejahtera has identified the need of expectant mother and new mother in a documentation. Based on the document, the needs of new mother that have been identified among others to consult the health of their fetuses and babies, to get proper medical check-up and vitamins, a place and paramedic (nurse and midwife) to give proper birth, daycare/creche, emergency response, etc.</p> <p>Management has fulfilled their need by providing:</p> <ul style="list-style-type: none"> - Clinic including company's doctor and paramedic, for getting regular check-up, consultation and giving birth. - Monthly 'Posyandu' as an event to check their maternity (fetuses) and babies under 5 years old, to give consultations and vitamins. - Maternity leave: 3 months including before and after giving birth in accordance with legal regulation. - Company's ambulance for emergency responds, to get to nearest hospital. - Day-care/creche. <p>Based on interview with sampled new mothers in employee housing compound on behalf Mrs W*n**t* (ID number: 18146) location in Division 01, audit team noted the medical team of Sawit Mas Estate has</p>	Complied

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

		<p>consulted the need for new mother. Then it is prepared in form of maternity check, labour preparation, vaccination program for infants and medical check based on "<i>Kartu Menuju Sehat</i>" for infants and prepare facility for infant day care. There are no other needs from new mothers stated by the new mother during interview.</p> <p>Right now, Mrs W*n**t* (ID number: 18146) are working in Kindergarten in Division 01.</p>	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>PT Sawti Mas Sejahtera has the system to handling complaints and grievances in the SOP of Complaints and Grievance Handling No. SOP/SMART/SIGS-CSRD/SADV/I/003, dated 1st July 2014. The procedure has set the dispute resolution in an appropriate manner, ensuring the anonymity of complainants, protecting the Human Rights Defenders, community spoke persons, and whistle blowers where requested. The system ensures that there is no risk of reprisal or intimidation to the complainants.</p> <p>The policy has communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> - Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>During ASA 1.2-year 2024, unit of certification has demonstrated the document of grievance records. Sample seen dated 3rd June 2024, from Mr Nuri Imantosa (location Division 01), complaint regarding the roof of the house leaking. Followed up with roof repairs on 4th June 2024. Grievance registration number: G-SMSE/I/2024/06/03/0098.</p>	Complied

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

		Moreover, the company has formed a Gender Committee for grievance related sexual harassment or violation of reproductive rights. Based on interview with Head of Gender Committee (dated 10 th July 2024), they are known that there is no negative issue related to sexual harassment or violation of reproductive rights.	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> Retention of identity documents or passports; Payment of recruitment fees; Contract substitution without worker's consent Involuntary overtime; Lack of freedom of workers to resign Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement Debt bondage Withholding of wages <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has policies related to business and human rights policies of Sinarmas Agri Business and Food which was signed by the Head of Policy and Compliance Division dated December 12, 2019, explaining the commitment to uphold human rights and prohibition of force and trafficked labor.</p> <p>The policy has been disseminated annually to all employees by installing signboard of company policy and by direct dissemination.</p> <p>The policy has also communicated to relevant stakeholders, example:</p> <ul style="list-style-type: none"> Dated 27th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division 03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers. Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>Based on document verification (list of employees, salary slips and payroll for the period of 2024) and interviews with company management and Manpower Agency, no work termination was identified that was not in accordance with the work contract, the determination of overtime time was in accordance with the Overtime Work Order (SPL) and was not identified there are employees who work because of debt with the company.</p>	Complied

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

		<p>Moreover, no salary deduction that against legal regulations, even though there were subsidies and deductions for BPJS (employment insurance) contributions that were in accordance with applicable regulations. There was no identification of a work bond that impeded employee resignation, there was no indication of a cost involved in the employee recruitment process.</p> <p>During ASA 1-2-year 2-24, the auditor team has interview with sample of workers and Labor Union, there is known that there is no migrant worker within the company. All workers also have been recruited in accordance with legal regulation and provided with contractual agreement.</p>	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera are not employed migrant worker, but temporary worker (PKWT). The company has established a policy on Work Environment and Industrial Relations No. KHI-smart/002-00 dated August 1, 2017. This policy is also a mechanism for the use of temporary workers (either non-permanent or casual workers) with several provisions, as follows:</p> <ul style="list-style-type: none"> - Temporary Work Agreement (PKWT) is an agreement between a worker/labourer and a company to establish a working relationship for a certain period or for a certain job. - A work agreement or contract is a written letter in Indonesian that is easily understood and agreed upon by the worker/labourer with the company as a basis and evidence of an employment relationship. - The company is responsible for the costs required for the implementation of the work agreement. - A work agreement for a specified period based on a certain period can be made for a period of 2 (two) years and may only be extended 1 (one) time for a maximum period of 1 (one) year. 	Complied

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

		If the work agreement has been extended for a certain period but due to certain conditions the work has not been completed, then the work agreement may be renewed for a certain time.	
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera has an Occupational Safety and Health Advisory Committee (P2K3) with a total of 18 members which has been approved through the Decree of the Head of the Manpower and Transmigration Office of South Sumatra Province.</p> <p>Data verified:</p> <ul style="list-style-type: none"> OHS Committee has registered to Manpower Agency as per "Keputusan Kepala Dinas Tenaga dan Transmigrasi Provinsi Sumatera Selatan, Nomor: 1412/SK/Nakertrans/2024, tentang Pengesahan Panitia Pembina Keselamatan dan Kesehatan Kerja pada Perusahaan PT Sawit Mas Sejahtera, dated 24th April 2024. OHS expert as OHS committee secretary has attended the training, the certificate document "Keputusan Menteri Tenaga Kerja dan Transmigrasi Republik Indonesia, Nomor: 5/11640/AS.02.04/IX/2021 tentang Penunjukan Ahli Keselamatan dan Kesehatan Kerja, namely Mr Trianto Idham Wardono, dated 30 September 2021 – valid until 3 years. <p>The safety committee (P2K3) regular meeting has been performed each month, discussed regarding OHS plan program achievement and corrective actions to achieve target and improve the program such as Personal Protective Equipment (PPE), hazard from animal, safety notes, accidents etc. The actions were monitored for realization and reported to management and local authority. Concerns of all parties about health, safety and welfare were discussed at the meeting such as: review of accident, PPE Checklist update, result of internal audit, incident investigation.</p>	Complied

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

		<p>Data verified:</p> <ul style="list-style-type: none"> Monthly OHS Committee meeting, to discuss and address current OHS issues. Last meeting on 7th June 2024 – location in Meeting Room Regional, the minute of meeting was prepared by Trianto Idham W (OHS Expert) <p>Report of OHS performance (three months basis) as per document of "Laporan Triwulan P2K3" period II – year 2024, No: 34/EM-SMS/SMSE/VII/2024, dated 5th July 2024 that was received by Mrs Shinla (Staff in Dinas Tenaga dan Transmigrasi in Sumatera Selatan Province).</p>	
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>During ASA 1-2- year 2024, there are no changes in compliance statement compared to last year audit. The procedure and policies are in place.</p> <p>PT Sawit Mas Sejahtera has had sort of OHS policy and procedures. These policy and procedures stated the company's commitment on the implementation of occupational health and safety within company's operation.</p> <p>These procedures designed to control the hazards in every activity that is in the working environment to prevent accidents and occupational diseases. Management have work program of occupational health safety every year. Realization of the program of work will be monitored through regular meetings of OHS Committee in every month.</p> <p>According to the emergency procedure, the emergency conditions have been identified including Fire and explosion at buildings; land fire; earthquake; flooding; chemical spill and poisonings also waste water ponds spillage. 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 centre, the</p>	Complied

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

		<p>emergency contact number of each internal emergency team and external related parties such as public fire station at local area and public health centre were also available.</p> <p>The accidents happen has been recorded and using the LTA calculation. Described in more detail in indicator 6.7.5.</p> <p>Data verified:</p> <ul style="list-style-type: none"> Record on emergency response drill, dated 30th March 2024 (location in Regional. Scenario: land fire) and on 1st July 2024 (location in Division 4, scenario: handling hazardous waste) Training for first aider, dated 25th March 2024 location in Division 1 that was attended by 10 workers, dated 27th March 2024 location in Division 5 that was attended by 5 workers. <p>Documentation of accident record and the calculation of LTA as "Rekapitulasi Kecelakaan Kerja – F/SMART/HESS-EHSD/SADV/005/0003", year 2024. There were 10 accidents reported with status is Low.</p>	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>During ASA 1-2-year 2024, the workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace.</p> <p>Based on document review, interview with workers and Labor union, the PPEs are provided to all workers without any charge. The type of PPE is defined based on risk analysis (HIRAC) and/or MSDS. It has been shown evidences of regular PPE provision especially for high risk workplace such as chemical storage, pesticide application, manuring, mill's machineries, harvesting.</p> <p>Based on field observation in the high risk workplace in the Mill and Estate, known that the workers provided proper PPE in accordance with the HIRAC and/or MSDS. For instance:</p>	Complied

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

		<ul style="list-style-type: none"> Harvester: has been provided sickle and axe cover. Manuring, spraying, chemical storage operator: has been provided rubber gloves, mask, face protector, apron, boots. Genset/engine room, boiler operator: has been provided mas and ear muff/ear plug. <p>Recod of PPE delivery has been reviewed such as :</p> <ul style="list-style-type: none"> Minutes of handing over of Division 2 PPE on dated 6th March 2024 in the form of face shields, boots, egrek gloves and dodos gloves to 13 harvesters OHS inspection reported under document "Formulir Observasi vers.3.0) dated 8th June 2024, location in Division 3 during safety walk. The result: there was found the AP boots was broken (1 harvester). The follow up: change the AP boots. <p>Based on interview with the workers and Labor Union, the PPE has been provided, exchanged regularly or anytime if broken without any charge. The PPE stocks can be seen on material storage.</p> <p>The auditpr team has field oberservation to check the sanitation facilities and PPE storage for pesticide/fertilizer applicator provided in the Division Offices. Therefore, the PPE and working tools are washed and stored in the special place and prohibited to be placed in worker's houses.</p>	
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera already has medical personnel, namely 1 doctor and 1 nurse, namely:</p> <ul style="list-style-type: none"> Dr. Waston Ade Chandra Siregar Hyperkes: No. 29.161/DH-VII/12 STR Doctor: No. 1211100320115675 dated 15 July 2020 to 15 July 2025 Practice Permit: No. 440/009/DPMPT.SP dated 15 July 2020 to 15 July 2025 	Complied

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

		<ul style="list-style-type: none"> Siti Ragil Hardini Hyperkes: No. 17.002/PM-IX/14 STR: 150252115-0888038 dated 10 January 2021 – 2 October 2026 <p>Report of special medical checkup for workers on handling of pesticides /or chemicals and works in high-risk area (mill) planned every six months. Last MCU was conducted on 27, 28 and 29 March 2024 – that was attended by 68 workers. The tested was carried out by Company Doctor. The results of special and regular health checks show that the health of all workers is still in normal condition.</p> <p>For further or un-handled medical care covered in government employment and health insurance programs (<i>BPJS Ketenagakerjaan & BPJS Kesehatan</i>). This insurance has been paid monthly based on document review according to the applicable rule.</p> <p>The auditor has verified the payment of <i>BPJS Ketenagakerjaan & BPJS Kesehatan</i> from period of 2020 until April 2022. It can be concluded that the payments have been conducted routinely (monthly) in accordance with total worker including family member for national health insurance. The recent payments are as follows (note: the payment written in this report only for recent payment, because the latest payment of <i>BPJS Ketenagakerjaan & BPJS Kesehatan</i> will not be accepted if the previous period payment not been paid yet).</p> <p>Data verified:</p> <ul style="list-style-type: none"> Medical Assurance (BPJS Kesehatan) – Billing Statement, amount IDR **7,950,328, number of employees: 617 workers, number of depend on is 1,016. Status: PAID dated 8th July 2024. Workers Assurance payment period May 2024 based on Formulir 2 PU – BPJS Ketenagakerjaan, NO: GG004289, amount IDR: **,091,687. Status: PAID. 	
--	--	---	--

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

		<p>Based on interview with the workers and Labor Union, there is no issue related medical care. If the fist aid post cannot handle the medical care, the patient will be brought to the hospital in the city using company's Ambulance.</p> <p>For contractor's workers, based on document review and interview with contractor representative, it is known that the accident insurance for workers is covered by the contractors.</p>	
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has documented Lost Time Accident 2024 (including monthly and yearly data) for Mill and Estate.</p> <p>The calculation for frequency rate and severity rate was generated from lost time accident (LTA) data, employee working hour's data and lost time day (LTD) data. The timesheet calculation for each month was shown during audit.</p> <p>Data verified: Documentation of accident record and the calculation of LTA as "Rekapitulasi Kecelakaan Kerja – F/SMART/HESS-EHSD/SADV/005/0003", year 2024. There were 10 accidents reported with status is Low.</p>	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>Organization has established SOP for Pests and Diseases Control, that available in the document No. SOP/SMART/MCAR/VII/TA-HPT. The process includes activities in controlling pest detection, census, control recommendations, control, and evaluation. The procedures include setting out of technique to be implemented, chemical to be used, locations to be applied, and time frame for implementation. It was</p>	Complied

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

		<p>observed that all IPM program has been performed based on determined schedule.</p> <p>The company also showed record of integrated pest management with early warning system, for examples:</p> <ul style="list-style-type: none">• Rat census Period April 2024 in Division 2 with average results 0.49% (below threshold).• Rat census Period April 2024 in Division 3 with average results 0.16% (below threshold).• Rat census Period April 2024 in Division 5 with average results 2.35% (below threshold).• Barn Owl Box Monitoring for Period June 2024 in Division 4 with results 21 mature owl.• Barn Owl Box Monitoring for Period June 2024 in Division 5 with results 26 mature owl.• Leaf Eat Caterpillars Census for Period February 2024 in Division 1 with result 72.45 ha area need to control. The company follow up this finding with "light Trap" treatment.• Leaf Eat Caterpillars Census for Period February 2024 in Division 2 with result 26.45 ha area need to control. The company follow up this finding with "pupae picking" treatment.• Leaf Eat Caterpillars Census for Period June 2024 in Division 5 with result no area need to control. <p>Based on field observation, obtained that the company planted host plants/beneficial plants as an early warning system for biological pest control. According to the interview with estate manager sand staff</p>	
--	--	--	--

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

		revealed that <i>Turnerea subulate</i> and <i>Antigonon leptosus</i> were planted on the side of the road in each block.																			
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. - Minor compliance -	There is some species that listed in Global Invasive Species existed and planted for IPM plan. For example, <i>Antigonon leptosus</i> . The spreading is controlled manually and chemically. Until this assessment, there is no outbreak of invasive species.	Complied																		
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on field visit, interview and document review, there is no use of fire for pest control in whole area of estate. This is in line with stakeholder consultation results with Plantation Agency & Environmental Agency of Banyuasin Regency.	Complied																		
Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.																					
7.2.1	(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised. - Critical (Major) compliance -	<div>The company shows records of the list of pesticides used along with justification for their use, consisting of herbicides, insecticides, fungicides, acaricides and rodenticides. Following is some information on the pesticide brands used by the company:</div> <table><tr><td>Name</td><td>Active Ingredients</td><td>Justification</td></tr><tr><td>Erkafuron 20 WG</td><td>Methyl Metsulfuron</td><td>Herbicide</td></tr><tr><td>Rollup 480 SL</td><td>Glyphosate</td><td>Herbicide</td></tr><tr><td>Garlon Mix 333</td><td>Triclopyr</td><td>Herbicide</td></tr><tr><td>Starane 480 EC</td><td>Fluroxypir</td><td>Herbicide</td></tr><tr><td>Decis 25 EC</td><td>Deltametrin</td><td>Insecticide</td></tr></table>	Name	Active Ingredients	Justification	Erkafuron 20 WG	Methyl Metsulfuron	Herbicide	Rollup 480 SL	Glyphosate	Herbicide	Garlon Mix 333	Triclopyr	Herbicide	Starane 480 EC	Fluroxypir	Herbicide	Decis 25 EC	Deltametrin	Insecticide	Complied
Name	Active Ingredients	Justification																			
Erkafuron 20 WG	Methyl Metsulfuron	Herbicide																			
Rollup 480 SL	Glyphosate	Herbicide																			
Garlon Mix 333	Triclopyr	Herbicide																			
Starane 480 EC	Fluroxypir	Herbicide																			
Decis 25 EC	Deltametrin	Insecticide																			

		The results of field observation on Sawit Mas Sejahtera Estate and interviews with pesticide applicators showed that all pesticide applicators had understood the procedures for spraying and proper use of spray equipment, targeting weeds, prohibiting spraying in river border or water reservoir areas and the actions taken when poisoning occurs in the area.																									
7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided.</p> <p>- Critical (Major) compliance -</p>	<p>The company has records related to pesticide use in the document "Data Toxicity Herbisida Sawit Mas Estate Tahun 2023". In this document, the company records pesticide use starting from total solution use, total active ingredients, total active ingredients per area and total active ingredients per production. Here are some recording notes for management units:</p> <table border="1"> <thead> <tr> <th>Name</th><th>Total Application</th><th>Total Active Ingredient</th><th>Total Area Application (per hectare)</th></tr> </thead> <tbody> <tr> <td>Erkafuron 20 WG</td><td>443.95 litter</td><td>266.37 litter</td><td>0.00102</td></tr> <tr> <td>Rollup 480 SL</td><td>7,180.45 litter</td><td>2,943.98 litter</td><td>0.18195</td></tr> <tr> <td>Garlon Mix 333</td><td>693.17 litter</td><td>230.83 litter</td><td>0.00138</td></tr> <tr> <td>Starane 480 EC</td><td>780.2 litter</td><td>271.66 litter</td><td>0.00183</td></tr> <tr> <td>Decis 25 EC</td><td>2.00 liiter</td><td>0.21 liiter</td><td>0.0000000036</td></tr> </tbody> </table> <p>The document for each estate describes the type of pesticide, the active ingredient, LD50, active ingredient content, amount of pesticide used, area of pesticide use, and pesticide use per hectare.</p>	Name	Total Application	Total Active Ingredient	Total Area Application (per hectare)	Erkafuron 20 WG	443.95 litter	266.37 litter	0.00102	Rollup 480 SL	7,180.45 litter	2,943.98 litter	0.18195	Garlon Mix 333	693.17 litter	230.83 litter	0.00138	Starane 480 EC	780.2 litter	271.66 litter	0.00183	Decis 25 EC	2.00 liiter	0.21 liiter	0.0000000036	Complied
Name	Total Application	Total Active Ingredient	Total Area Application (per hectare)																								
Erkafuron 20 WG	443.95 litter	266.37 litter	0.00102																								
Rollup 480 SL	7,180.45 litter	2,943.98 litter	0.18195																								
Garlon Mix 333	693.17 litter	230.83 litter	0.00138																								
Starane 480 EC	780.2 litter	271.66 litter	0.00183																								
Decis 25 EC	2.00 liiter	0.21 liiter	0.0000000036																								

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

7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The company shows evidence of a usage comparison in pesticide use for estate each year. Here are some examples:</p> <table><tr><td>Pesticide Name</td><td>2022</td><td>2023</td></tr><tr><td>Erkafuron 20 WG</td><td>620.09 litter</td><td>443.95 litter</td></tr><tr><td>Rolifos 150 SL</td><td>29.90 litter</td><td>-</td></tr><tr><td>Starane 480 EC</td><td>1,115.73 litter</td><td>780.62 litter</td></tr></table> <p>Based on those records, there's a reduction of pesticide from previous period.</p>	Pesticide Name	2022	2023	Erkafuron 20 WG	620.09 litter	443.95 litter	Rolifos 150 SL	29.90 litter	-	Starane 480 EC	1,115.73 litter	780.62 litter	Complied
Pesticide Name	2022	2023													
Erkafuron 20 WG	620.09 litter	443.95 litter													
Rolifos 150 SL	29.90 litter	-													
Starane 480 EC	1,115.73 litter	780.62 litter													
7.2.4	<p>There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines.</p> <p>- Minor compliance -</p>	<p>In the context of integrated pest control, the company has related procedures in:</p> <ul style="list-style-type: none">SOP/SMART/MCAR/VII/TA-HPT (<i>Pengendalian Hama dan Penyakit Tanaman</i>)SOP/SMART/MCAR/VIII/TA-PGM (<i>Pengendalian Gulma</i>) <p>In this procedure, the company establishes an early warning system in carrying out control actions. The company also prioritizes biological control by planting useful plants. Chemical action is only carried out if the census results exceed the threshold. Based on this evidence, the company does not carry out pest control by preventive means (prophylactic).</p> <p>The use of pesticides is always based on the needs and field conditions. Based on the results of field observation and interviews with spraying workers, workers explained that spraying was carried out selectively.</p>	Complied												

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

7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>In line with the explanation in indicator 7.2.1, the company shows a recorded list of pesticides used in operational areas, as follows:</p> <table><tr><th>Name</th><th>Active Ingredients</th><th>Class</th></tr><tr><td>Erkafuron 20 WG</td><td>Methyl Metsulfuron</td><td>U (unlikely)</td></tr><tr><td>Rollup 480 SL</td><td>Glyphosate</td><td>III</td></tr><tr><td>Garlon Mix 333</td><td>Triclopyr</td><td>II</td></tr><tr><td>Starane 480 EC</td><td>Fluroxypir</td><td>U (unlikely)</td></tr><tr><td>Decis 25 EC</td><td>Deltametrin</td><td>II</td></tr></table> <p>Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2022/2023.</p>	Name	Active Ingredients	Class	Erkafuron 20 WG	Methyl Metsulfuron	U (unlikely)	Rollup 480 SL	Glyphosate	III	Garlon Mix 333	Triclopyr	II	Starane 480 EC	Fluroxypir	U (unlikely)	Decis 25 EC	Deltametrin	II	Complied
Name	Active Ingredients	Class																			
Erkafuron 20 WG	Methyl Metsulfuron	U (unlikely)																			
Rollup 480 SL	Glyphosate	III																			
Garlon Mix 333	Triclopyr	II																			
Starane 480 EC	Fluroxypir	U (unlikely)																			
Decis 25 EC	Deltametrin	II																			
7.2.5b Why there is no other alternative which can be used.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2022/2023.																				
7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2022/2023.																				
7.2.5d Process to limit the negative impacts of the application.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the																				

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

		Stockholm or Rotterdam Conventions application from period 2022/2023.	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from period 2022/2023.	
7.2.6	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of interviews with members of the spraying team for Division 4, it is known that the Company has provided a special mixing chamber for mixed pesticides before they applied to field. In addition, based on the review of documents and records of pesticide application, the company also provides clean water, soap and a first aid kit to support the sanitation and OHS aspects required by the spraying team.</p> <p>The workers already aware about the mitigation of pesticide handling, from the use of PPE and chemical storage.</p> <p>The company also showed record of pesticide handling training on 7 November 2023 which attended by 34 sprayer workers.</p>	Complied
7.2.7	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p>	Based on interview with spraying team in Division 4, the personnel aware about pesticide container handling, from how to storage it to mitigation of the hazardous sources. The pesticide storage in warehouse is equipped with adequate ventilation, the pesticide mixing place is equipped with bunds, the warehouse staff has PPE was given in the form of rubber gloves and masks, and warehouse staff also received special health checks.	Complied

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

7.2.8	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging. - Minor compliance -	Based on field observation, all used hazardous chemical container store in licensed temporary hazardous storage. There's no use of used chemical containers by workers for daily uses, such as water reservoir and house material. The inhabitants in emplacement of Division 4 also said that using a used pesticide container is not good for their health.	Complied
7.2.9	(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying. - Critical (Major) compliance -	Based on field observation and documentation review, there's no spraying activities in company operational area.	Complied
7.2.10	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated. - Critical (Major) compliance -	PT Sawit Mas Sejahtera has conducted specific annual medical surveillance for pesticide operators. Data seen: Report of special medical checkup for workers on handling of pesticides /or chemicals and works in high-risk area (mill) planned every six months. Last MCU was conducted on 27, 28 and 29 March 2024 – that was attended by 68 workers. The tested was carried out by Company Doctor. The results of special and regular health checks show that the health of all workers is still in normal condition.	Complied
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. - Critical (Major) compliance -	PT Sawit Mas Sejahtera had an internal memorandum regarding Breastfeeding and Pregnant Workers No: 001/MEMO-VPA PSM2/04/2011 dated 8 April 2011. The policy has also communicated to relevant stakeholders, example: - Dated 27 th April 2024, location in Division 01 that was attended by 79 workers, Division 02 that was attended by 49 workers, Division	Complied

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

		<p>03 that was attended by 50 workers, Division 04 that was attended by 49 workers, and Division 05 that was attended by 18 workers.</p> <ul style="list-style-type: none"> - Dated 3rd June 2024, location in Mill that was attended by 94 workers. <p>PT Sawit Mas Sejahtera has also kept the record that spraying is not conducted by pregnant or breast-feeding women. The company has been conducting PP Test (pregnant test) every month. Records of pregnancy test was sighted and reviewed for period January – June 2024.</p> <p>Based on interview with sample of spraying team, confirmed that all females sprayer has conduct their pregnancy test. All the female sprayer in well condition and not being pregnant nor breast feeding.</p>	
<p>Note For 7.2.11</p> <p>Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.</p>			
<p>Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.</p>			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>PT Sawit Mas Sejahtera already has procedures for waste management as outlined in SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 "SOP for Waste Management" dated 2 July 2014. The SOP explains the activities of the Waste Inventory listed in point 2.2 Explanation of Waste Management Procedures, sub-chapter 2.2.1 concerning Waste Inventory. Identification of sources of waste originating from plantation operations (Estate and Mill). Identification of solid waste in the SOP is already available, namely in the form of waste generated from the process at Mill by product, namely shells, fibre, empty pods, and boiler ash. For solid waste from other activities in the company, it can be in the form of scrap metal and used tires.</p>	Complied

		<p>PT Sawit Mas Sejahtera already has an SOP for Pesticide Waste Management which is contained in the IK for Handling hazardous and toxic Waste and Ex-Chemical Packaging (IK/SMART/LEMS-EHSD/SADV/002/001 dated 2 July 2014. Explains the following points:</p> <ul style="list-style-type: none">• Used Oil Handling• Handling bkeas Oil Filters• Used Battery Handling• Used printer/cartridge ribbons.• Contaminated rags• Use of ex-Agrochemical and Chemical Packaging. This point describes three rinses with a volume of 10% clean water from the container per rinse. The used rinsing water is reused as a pesticide solvent.• Used Lamp <p>The handling and control of ex-pesticide/agrochemical packaging waste is also explained in the list and evaluation of environmental aspects and impacts. In the evaluation of environmental aspects and impacts, it is explained that control of agrochemical waste is carried out by washing ex-agrochemical packaging waste and returning it to suppliers and temporarily storing it at the hazardous waste storage.</p> <p>There is a place for washing used pesticide packaging jerry cans where the rinsed water is reused for mixing or disposed of in a designated block area for spraying. Large agrochemical jerry cans are reused to transport pesticides to the field, records of their use are available. Small chemical packages are stored at hazardous waste storage and transported by licensed carriers.</p> <p>License of hazardous waste temporary storage (TPS LB3):</p>	
--	--	--	--

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

		<ul style="list-style-type: none"> In Mill: Letter No. 660/0489/DLHP/B.II/2022 dated 21 March 2022 for hazardous waste temporary storage in : Pangkalan Panji Mill: 02° 56' 54.31" S and 104° 24' 59.47" E Sawit Mas Estate: 02° 55' 51.04" S and 104° 27' 46.12" E License is valid as long there are no changes in organization operational. In Estate: Letter No. 660/0491/DLHP/B.II/2022 dated 21 March 2022 for hazardous waste temporary storage in: Sawit Mas Estate Division 5: 03° 10' 36.00" S and 103° 46' 16.00" E License is valid as long there are no changes in organization operational. <p>License covered some hazardous waste such as used oil, used filter, used battery, used rag, ex pesticide and chemical container, medical waste, and used lamp/electronical waste.</p>	
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has shown the agreement documents with licensed third parties in the management of hazardous waste, namely: Agreement contract with PT Primanru Jaya as hazardous waste transporter according to Work Agreement (SPK) No: 090/EPMD/SPK-Pengelolaan Lb3/SMS-PJ/X/2023 dated 9th October 2023 valid until 8th October 2026.</p> <p>Licensing documents owned by PT Primanru Jaya, among others:</p> <ul style="list-style-type: none"> Recommendation permits for the transport of hazardous waste by PT Primanru Jaya from DIRJEN Perhubungan Darat, no: SK.00005/AJ.309/1/DJPD/2018/10000096-0010, dated 15th February 2023 valid until 26th December 2028. Hazardous waste collection permit PT Primanru Jaya based on Decree of the Minister of Environment and Forestry of the Republic of Indonesia No. SK.1/Menlhk/Setjen/PLB.3/1/2017 dated 4 January 2017 which is valid until 8 November 2021. Has been extended based on Operational Feasibility Letter Number: 	Complied

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

		<p>S.767/PSLB3/VPLB3/PLB.3/12/2021 dated December 29, 2021. If there are changes related to changes in facilities, this Operational Eligibility Letter can be reviewed.</p> <p>Record of hazardous waste disposal year 2024, such as:</p> <ul style="list-style-type: none"> • Minutes of handing over of hazardous waste dated 7th February 2024 using truck No. B 9087 JEU which already has KLHK Recommendation Permit No. SK.00005/AJ.309/1/DJPD/2018/10000096-00022, with details on the hazardous and toxic waste manifest number. • Manifest number: KLHK-1715458021, waste type: waste from laboratory activities (A106d), volume: 0.09 tons, vehicle: B 0987 JEU, dated 7th February 2024. • Manifest number: KLHK-1715946945, waste type: empty chemical container (B104d), volume: 1.21 tons, vehicle: B 0987 JEU, dated 7th February 2024. • Manifest number: KLHK-1715946082, waste type: contaminated waste (A108d), volume: 1.21 tons, vehicle: B 0987 JEU, dated 7th February 2024. • Manifest number: KLHK-1715945864, waste type: oil used (B105d), volume: 1.35 tons, vehicle: B 0987 JEU, dated 7th February 2024. <p>PT Sawit Mas Sejahtera has prepared the Report on hazardous and toxic waste manage and reported to the Banyuasin Regency Environmental Service, South Sumatra Provincial Environmental Service and the Indonesian Ministry of Environment and Forestry. Data verified: "Laporan Pengelolaan Limbah B3 PT Sawit Mas Sejahtera, period April – June 2024. Document number: 29/EM-SMS/SMSE/VII/2024 prepared on 3rd July 2024.</p> <p>The non-hazardous waste or domestic waste from estate, mill including workers compound are disposed to the landfill that located in specific</p>	
--	--	--	--

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

		<p>Block far from the housing compound, in the flood-free area and not in swamp area and completed with warning sign not burning wastes.</p> <p>Inorganic wastes are mostly plastic waste, such as used food and drink packaging. Whilst organic wastes are consisting of leaf and food. organic and inorganic waste was segregated at point of source. Landfills are designed to safely contain and manage solid waste. The waste is typically compacted and covered with soil or other materials to minimize environmental impact.</p> <p>Based on field observation to the landfill area (dated 9th July 2024) at Block D-62 in Division 2, there was open and close date of landfill. Landfill was available and observed in good condition.</p>	
7.3.3	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>PT Sawit Mas Sejahtera has demonstrated the circular document that unit of certification does not use open fire for waste disposal. The document based on "Surat Edaran, no: 071/SDM OPS/IX/2007, prepared by SMD Operations dated 4th September 2007.</p> <p>PT Sawit Mas Sejahtera already has procedures for waste management as outlined in SOP/SMART/LEMS-EHSD/SADV/I/002 rev.0 "SOP for Waste Management" dated 2 July 2014. The SOP explains the activities of the Waste Inventory listed in point 2.2 Explanation of Waste Management Procedures, sub-chapter 2.2.1 concerning Waste Inventory. Identification of sources of waste originating from plantation operations (Estate and Mill). Identification of solid waste in the SOP is already available, namely in the form of waste generated from the process at Mill by product, namely shells, fibre, empty pods, and boiler ash. For solid waste from other activities in the company, it can be in the form of scrap metal and used tires.</p> <p>The non-hazardous waste or domestic waste from estate, mill including workers compound are disposed to the landfill that located in specific</p>	Complied

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

		<p>Block far from the housing compound, in the flood-free area and not in swamp area and completed with warning sign not burning wastes.</p> <p>Inorganic wastes are mostly plastic waste, such as used food and drink packaging. Whilst organic wastes are consisting of leaf and food. organic and inorganic waste was segregated at point of source. Landfills are designed to safely contain and manage solid waste. The waste is typically compacted and covered with soil or other materials to minimize environmental impact.</p> <p>Based on field observation to the landfill area (dated 9th July 2024) at Block D-62 in Division 2, there was open and close date of landfill. Landfill was available and observed in good condition.</p>	
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	<p>Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.</p> <p>- Minor compliance -</p>	<p>The certification unit has Fertilizer SOP (SOP / SMART / MCAR / IX / TA-PPK) to maintain soil fertility. The company has implemented practices to optimize production results in accordance with established procedures, including:</p> <ul style="list-style-type: none"> • SMARTRI routinely collects soil and leaf samples to ensure the elements needed by plants to produce optimally. The results of the soil and leaf analysis tested will be the basis for determining the dose of fertilizer in each Estate. • Fertilization activities that prioritize the principles of being on time, on target, at the right dosage and on application. In addition, marginal land (sandy) is given extra fertilization in the form of empty fruit bunches at a dose of 40 tons / ha. • The company's commitment to no longer use pesticides with the active ingredient paraquat or those belonging to WHO Classes 1A and 1B. • Application of palm oil effluent (POME) to increase soil fertility. 	Complied

		<ul style="list-style-type: none"> Maintenance of cover crops to reduce evaporation (maintain soil moisture). For example, planting beneficial plants (Antigonon leptosus). To all employees, spraying is always conveyed at morning apples not to spray the plants. <p>At the time the audit was carried out, the auditor observed the liquid waste application activities in the Land Application area, it was found that POME had been applied to the land in accordance with the permits and recommendations owned marginal land.</p>	
7.4.2	<p>Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.</p> <p>- Minor compliance -</p>	<p>The company carries out soil analysis activities in the context of planning follow-up plant maintenance, including recommendations for fertilizer to be used for each land block. For example, the company carried out a leaf analysis examination for period 2024 by SMART Research Institute Division:</p> <ul style="list-style-type: none"> Code sample (2/SMSE3Q-32/47): N 2.40%; P 0.177; K 0.91; Mg 0.24. Code sample (19/SMSE4L-34/64): N 2.33%; 0.174%; K 0.94; Mg 0.29. Code sample (23/SMSE2G-60/28): N 2.18%; P 0.160; K 1.06; Mg 0.25. <p>In addition, there are also soil analysis records for each company unit, for example Records of soil testing at Sawit Mas Sejahtera Estate carried out on May 2024 by SMART Research Institute Division in the many location. Here's the examples:</p> <ul style="list-style-type: none"> Code sample 15-30 PR, SMSE3 M-29: Water content 10.8%; C. org 1.62%; N total 0.17%. Code sample 0-15 PR, SMSE3 N-29: Water content 9.53%; C. org 1.92%; N total 0.21%. 	Complied

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

		<ul style="list-style-type: none"> Code sample 15-30 PR, SMSE3 N-30: Water content 11.9%; C. org 1.85%; N total 0.20%. <p>The results of soil and leaf analysis will become a basis for fertilizer program in the future.</p>	
7.4.3	<p>A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>The company has IK/SMART/MCAR/IX/TA-PPK/05-LSU Leaf Sampling Return Work Instructions as a basis for leaf sampling which is carried out once a year. In the Fertilization SOP made by SMARTRI Fertilizer dosage is determined based on consideration of LSU results, research results (specific to location), age, plant conditions, soil, and climate as well as cost efficiency. One of strategy for fulfil nutrition need for oil palm plantation, the company also use organic fertilizer such as empty bunches and mill effluent on the field. Here's the realization recording:</p> <ul style="list-style-type: none"> EFB Application on Block B-62 for Period July 2023 as amount as 108 ton (3.6 ha). EFB Application on Block F-62 for Period March 2023 as amount as 343 ton (11.50 ha). EFB Application on Block F-62 for Period September 3 as amount as 314 ton (10.46 ha). Land Application on Block E-59 for Period February 2024 as amount as 1,456 m3 (13.20 ha). Land Application on Block E-61 for Period April 2024 as amount as 2,609 m3 (26.75 ha). Land Application on Block C-67 for Period May 2024 as amount as 3,133 m3 (25.06 ha). 	Complied
7.4.4	<p>Records of fertilizer inputs are maintained.</p> <p>- Minor compliance -</p>	<p>The certificate holder showed manuring record for management unit:</p> <ul style="list-style-type: none"> Urea Realization (year to date 2024) as amount as 561.09 ton. TSP Realization (year to date 2024) as amount as 103.55 ton. 	Complied

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

		<ul style="list-style-type: none"> • RP Realization (year to date 2024) as amount as 262.50 ton. • MOP Application (year to date 2024) as amount as 725.88 ton. • HGFB Realization (year to date 2024) as amount as 27.92 ton. <p>Realization of fertilizer refer to manuring program which has been set before. The record stored in estate office and presented in Bahasa Indonesia.</p>													
Criteria 7.5: Practices minimise and control erosion and degradation of soils.															
7.5.1	<p>(C) Maps that identify marginal and fragile soils, including steep sloped land are available.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification provided Semi detail soil map of Sawit Mas Estate, PT Sawit Mas Sejahtera, scale 1:65,000, projection Mercator; Grid System Geographic; Datum WGS 84. Map source:</p> <ul style="list-style-type: none"> • Area Statement Sawit Mas Estate, PT Sawit Mas Sejahtera FY 2019 • Field Survey dated 18-25 September 2015. <p>Based on the map and soil characteristic, there were no fragile soils and peat at Sawit Mas Estate area. Topography 40 – 58% at Division 5 Sawit Mas Estate are categorized as inclusion, therefore there is no steep slope in Sawit Mas Estate area. Inclusion means presence of foreign materials or substances within the soil that are different from the surrounding soil composition, they have a limited impact on the overall characteristics of the soil.</p> <p>Soil characteristic of Sawit Mas Estate are as follow:</p> <p>Division 1 & 2:</p> <table border="1"> <thead> <tr> <th>Soil Type</th><th>Topography (%)</th><th>Area (Ha)</th><th>%</th></tr> </thead> <tbody> <tr> <td><i>Typic Endoaquepts</i></td><td>0 – 3</td><td>34.96</td><td>1.70</td></tr> <tr> <td><i>Typic Endoaquults</i></td><td>0 – 3</td><td>697.27</td><td>32.70</td></tr> </tbody> </table>	Soil Type	Topography (%)	Area (Ha)	%	<i>Typic Endoaquepts</i>	0 – 3	34.96	1.70	<i>Typic Endoaquults</i>	0 – 3	697.27	32.70	Complied
Soil Type	Topography (%)	Area (Ha)	%												
<i>Typic Endoaquepts</i>	0 – 3	34.96	1.70												
<i>Typic Endoaquults</i>	0 – 3	697.27	32.70												

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

		<i>Histic Humaquepts</i>	0 – 3		
		<i>Typic Hapludults</i>	3 – 9	90.29	4.20
		<i>Typic Hapludults</i>	3 – 9	459.42	21.50
		<i>Typic Endoaquepts</i>	0 – 3		
		<i>Typic Hapludults</i>	3 – 9	484.22	22.70
		<i>Typic Hapludults</i>	9 – 16		
		<i>Typic Hapludults</i>	9 – 16	366.49	17.20
		<i>Typic Endoaquepts</i>	0 – 3		
		TOTAL		2,132.65	100.00
		Division 3 & 4:			
		Soil Type	Topography (%)	Area (Ha)	%
		<i>Typic Hapludults</i>	3 – 9	15.10	2.00
		<i>Typic Hapludults</i>	3 – 9	255.15	33.90
		<i>Typic Hapludults</i>	3 – 9	165.00	21.90
		<i>Typic Endoaquepts</i>	0 – 3		
		<i>Typic Hapludults</i>	9 – 16	103.08	13.70
		<i>Typic Hapludults</i>	9 – 16	31.44	4.20
		<i>Typic Hapludults</i>	9 – 16	154.40	20.50
		<i>Typic Endoaquepts (incl)</i>	0 – 3		
		<i>Typic Hapludults</i>	9 – 16	28.86	3.70
		<i>Typic Endoaquepts (incl)</i>	0 – 3		

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

		<i>Typic Hapludults</i>	21 – 40	0.43	0.10
		TOTAL		753.46	100.00

Division 5:

Soil Type	Topography (%)	Area (Ha)	%
<i>Typic Endoaquepts</i>	0 – 3	7.65	0.90
<i>Typic Hapludults</i>	9 – 16	30.89	3.60
<i>Typic Hapludults</i>	9 – 16	311.69	35.90
<i>Typic Endoaquepts (incl)</i>	0 – 3		
<i>Typic Hapludults</i>	9 – 16	254.48	29.40
<i>Typic Hapludults (incl)</i>	16 – 21		
<i>Typic Hapludults</i>	16 – 21	27.27	3.10
<i>Typic Hapludults</i>	21 – 40	40.03	4.60
<i>Typic Endoaquepts (incl)</i>	0 – 3		
<i>Typic Hapludults</i>	21 – 40	100.29	11.60
<i>Typic Hapludults (incl)</i>	40 – 58		
<i>Typic Hapludults</i>	21 – 40	81.97	9.40
<i>Typic Hapludults (incl)</i>	40 – 58		
TOTAL		866.89	100.00

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

7.5.2	The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations. - Minor compliance -	Based on field verification and replanting program, there is no replanting activity in Sawit Mas Estate at this moment. Replanting has been finished in 2021. Moreover, based on map of semi detail soil survey, there is no steep terrain in Sawit Mas Estate.	Complied
7.5.3	New palm oil planting is not conducted on steep terrain in accordance with applicable regulations. - Minor compliance -	Based on field verification and interview with company representatives, there are no new palm oil planting in PT Sawit Mas Sejahtera	Complied
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations. - Critical (Major) compliance -	The unit of certification provided Semi detail soil map of Sawit Mas Estate, PT Sawit Mas Sejahtera, scale 1:65,000, projection Mercator; Grid System Geographic; Datum WGS 84. Map source: <ul style="list-style-type: none">Area Statement Sawit Mas Estate, PT Sawit Mas Sejahtera FY 2019Field Survey dated 18-25 September 2015. The map described types of soil, topography and hydrology. Based on the map and soil characteristic, there were no fragile soils and peat at Sawit Mas Estate area. Topography 40 – 58% at Division 5 Sawit Mas Estate are categorized as inclusion, therefore there is no steep slope in Sawit Mas Estate area. Based on field verification and interview with company representatives, there are no new oil palm planting in PT Sawit Mas Sejahtera.	Complied
7.6.2	Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan. - Minor compliance -		Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -		Complied
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas. - Critical (Major) compliance -	Based on the map and soil characteristic from semi detail soil survey known that no peat area found in PT Sawit Mas Sejahtera furthermore Overlay with PIPPIB map scale 1 : 250,000 period II 2023 refer to Decree of the Minister of Environment and Forestry of the Republic of Indonesia Number SK 12764/MENLHK-PKTL/PSDH/PLA.1/11/2023	Complied

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

		dated 22 November 2023 states that the PT SMS area is not in the peat area or forest area.	
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	As described in 7.7.1 known that there is no peat area found in PT Sawit Mas Sejahtera.	Complied
PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Based on the map and soil characteristic from semi detail soil survey, there were no fragile soils and peat at Sawit Mas Estate area.	Complied
7.7.4	(C) Availability of implementation evidence of the water and land cover management program. - Critical (Major) compliance -	Based on field verification and interview with company representatives, there are no new oil palm planting in PT Sawit Mas Sejahtera.	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. - Critical (Major) compliance -	As described in 7.7.1 known that there is no peat area found in PT Sawit Mas Sejahtera.	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			

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



unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.

7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p> <p>- Critical (Major) compliance -</p>	As described in 7.7.1 known that there is no peat area found in PT Sawit Mas Sejahtera.	Complied
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines.</p> <p>- Critical (Major) compliance -</p>	As described in 7.7.1 known that there is no peat area found in PT Sawit Mas Sejahtera.	Complied

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

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

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

7.8.1	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters:</p> <p>- Minor compliance -</p> <p>7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>According to RKL – RPL document, water management plant as follows:</p> <ol style="list-style-type: none"> Open areas are planted with legumes (LCC) to prevent erosion. Set the frond stacking lay out on mature area to reduce erosion. Do vegetation engineering on the riverside so that the total solids that enter the water body are reduced. Minimize the use of chemical fertilizers and pesticides. Breeding owls and making barn owl box every 30 Ha to reduce the use of rat pest control chemicals. Fertilization is carried out with the right type and dose with the right method and time of fertilizer. Conduct laboratory tests periodically. Apply the procedure for filling out the chemical product assessment form and MSDS. Preparing a temporary hazardous waste storage that has a permit from Musi Banyuasin and Banyuasin Regency and every 6 months the hazardous waste is sent to the collector/processor who has a permit from the ministry of environment. 	Complied
-------	---	---	----------

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

		<p>10. Prepare short information for community related to the water quality if there is a negative impact on water quality due to upkeep activity and immediately provide clean water assistance during force majeure.</p> <p>Unit of certification provided rainwater reservoir to provide clean water for operational and domestic activity. Until this assessment, they have 5 reservoirs. Implementation of management plan to protect water courses and avoid negative impact i.e.</p> <ul style="list-style-type: none"> • Riparian restoration with forest vegetation plant/tree. • Establish zone for zero chemical. No spraying and fertilizing along riparian zone. • Conserve natural vegetation in riparian zone • Monitoring and maintenance of riparian areas regularly • Planting plants barriers to erosion • Monitoring and maintenance of erosion control plants 	
	7.8.1b Workers have adequate access to clean water.	<p>Unit of certification provided clean water for housing complex. Each housing complex provided water as follows:</p> <ul style="list-style-type: none"> • Housing complex Division 1 and mill: supplied from water treatment plant from mill. • Housing complex Division 2 and 6: supplied from water treatment plant (water reservoir located in Division 2). • Housing complex Division 3: supplied from water treatment plant (water reservoir). • Housing complex Division 4: supplied from water treatment plant (water reservoir). • Housing complex Division 5: supplied from water treatment plant (Kongar Lake). 	

...making excellence a habit.[™]

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

		<table><tr><td></td><td></td><td>Aug</td><td>Sep</td><td>Oct</td><td>Nov</td><td>Dec</td><td></td></tr><tr><td>pH</td><td>-</td><td>7.0</td><td>7.30</td><td>7.70</td><td>6.92</td><td>7.60</td><td>6-9</td></tr><tr><td>BOD</td><td>Mg/l</td><td>4,001</td><td>3,591</td><td>3,191</td><td>3,231</td><td>3,401</td><td><5,000</td></tr></table> <p>*Based on Environmental Decree No. 29/2003</p> <p>The mill effluent has been used as land application in the field (organic fertilizer). Based on that testing results, there's no parameter above threshold level. This is in line with stakeholder results with surrounding communities, that there's no issues related to water/river pollution.</p>			Aug	Sep	Oct	Nov	Dec		pH	-	7.0	7.30	7.70	6.92	7.60	6-9	BOD	Mg/l	4,001	3,591	3,191	3,231	3,401	<5,000									
		Aug	Sep	Oct	Nov	Dec																													
pH	-	7.0	7.30	7.70	6.92	7.60	6-9																												
BOD	Mg/l	4,001	3,591	3,191	3,231	3,401	<5,000																												
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>The company has permit related to water usage on Minister of General Affairs & Citizen House Decree (No. 1869/KPTS/M/2023) on 15 December 2023. The permit valid thru 2028.</p> <p>Here's the detail of water usage for mill production (period 2024):</p> <table><tr><th rowspan="2">Month</th><th rowspan="2">FFB (ton)</th><th rowspan="2">Water (m3)</th><th colspan="2">Water Usage per FFB</th></tr><tr><th>Real</th><th>Budget</th></tr><tr><td>Jan</td><td>10,643.94</td><td>14,152.06</td><td>1.33</td><td>1.48</td></tr><tr><td>Feb</td><td>9,705.14</td><td>12,352.29</td><td>1.27</td><td>1.48</td></tr><tr><td>Mar</td><td>8,988.47</td><td>12,677.89</td><td>1.41</td><td>1.48</td></tr><tr><td>Apr</td><td>9,990.19</td><td>12,200.23</td><td>1.22</td><td>1.48</td></tr><tr><td>May</td><td>10,630.06</td><td>13,061.49</td><td>1.23</td><td>1.48</td></tr></table>	Month	FFB (ton)	Water (m3)	Water Usage per FFB		Real	Budget	Jan	10,643.94	14,152.06	1.33	1.48	Feb	9,705.14	12,352.29	1.27	1.48	Mar	8,988.47	12,677.89	1.41	1.48	Apr	9,990.19	12,200.23	1.22	1.48	May	10,630.06	13,061.49	1.23	1.48	Complied
Month	FFB (ton)	Water (m3)				Water Usage per FFB																													
			Real	Budget																															
Jan	10,643.94	14,152.06	1.33	1.48																															
Feb	9,705.14	12,352.29	1.27	1.48																															
Mar	8,988.47	12,677.89	1.41	1.48																															
Apr	9,990.19	12,200.23	1.22	1.48																															
May	10,630.06	13,061.49	1.23	1.48																															

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

		<p>As an obligation by the permit, the organization also showed the record of water usage tax for every month. Here's the sample of payment evidence:</p> <ul style="list-style-type: none">• Bank Payment via Bank Sumsel Babel for Period March 2024 on 19 April 2024 (Doc. No. 1015870).• Bank Payment via Bank Sumsel Babel for Period February 2024 on 20 March 2024 (Doc. No. 1011128).• Bank Payment via Bank Sumsel Babel for Period January 2024 on 15 February 2024 (Doc. No. 10005040).										
Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised												
7.9.1	<p>Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented.</p> <p>- Minor compliance -</p>	<p>The company showed record of fossil fuel usage comparison for period 2022 and 2023. Based on auditor verification there's reduction of fossil fuel usage on period 2023 than in 2022. Here's the detail:</p> <table><tr><th>Period</th><th>Fossil Fuel (litter)</th><th>Fossil fuel/tonnage FFB</th></tr><tr><td>2022</td><td>321,116</td><td>5.89</td></tr><tr><td>2023</td><td>258,001</td><td>5.54</td></tr></table> <p>Based on management review, the highest usage of fossil fuel happened in February 2023 as amount as 8.93 litters/ton, this is because of low production of FFB (2,768.28 ton). Based on that record, the company has a reduction of fossil fuel usage from previous period.</p>	Period	Fossil Fuel (litter)	Fossil fuel/tonnage FFB	2022	321,116	5.89	2023	258,001	5.54	Complied
Period	Fossil Fuel (litter)	Fossil fuel/tonnage FFB										
2022	321,116	5.89										
2023	258,001	5.54										
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.												

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

7.10.1	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p> <p>- Critical (Major) compliance -</p>	<p>The source of greenhouse gas emission has identified on Environmental aspect and impact identification, updated on annual basis, as listed below:</p> <ul style="list-style-type: none"> • Methane from POME and composting at mill. • Fossil fuels emissions from vehicles and engines generator • Chemical fertilizer • Electricity usage • Chemical spraying <p>Several efforts to reduce GHG emissions is prepared as follows:</p> <ul style="list-style-type: none"> • Zero burning • Utilization of waste fibre and shell as boiler fuel and electricity from turbines • Reduce chemical fertilizer using EFB composting. <p>The records of each programme were sighted as evident implementation. The program was including objectives, targets, and timelines for a year. There was monitoring and evaluation every 6 (six) months to ensure target was achieved.</p> <p>The Mill has calculated the net GHG emissions using The RSPO Palm GHG Calculator Version 4.0 and that data inputs are verified to be accurate. Capturing the information about summary of net GHG emissions, summary of field emissions and sinks, and summary of mill emissions and credits. Please refer to Appendix B for GHG Emission calculation.</p>	Complied
--------	---	--	----------

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

7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>There is no new planting after November 2005 in PT Sawit Mas Sejahtera. Replanting has been performed since 2010 and finished in 2021.</p> <p>This indicator is Not Applicable</p>	Not Applicable
7.10.3	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	<p>There is no new planting after November 2005 in PT Sawit Mas Sejahtera. Replanting has been performed since 2010 and finished in 2021.</p> <p>This indicator is Not Applicable</p>	Not Applicable
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a zero-burning policy for all activities carried out by the plantation including new planting or replanting activities. In fact, PT SMS does not carry out new planting activities while replanting has been completed since 2019. The results of interviews with stakeholders such as representatives of Rantau Harapan Village, Pangkalan Panji Village, and Rimba Balai Village as well as representatives of the Banyuasin Regency Plantation and Livestock Service showed that so far there have never been any replanting activities using fire.</p>	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	<p>The company submitted a Report on the Readiness of Plantation Land Fire Control Systems, Facilities, and Infrastructure Letter No. 33/EM-SMS/SMSE/VII 2024 dated July 4, 2024, to the Environmental Service and the Head of the Plantation Service of Banyuasin Regency, South Sumatra Province for an area of 4,844 ha. The report includes:</p> <ul style="list-style-type: none"> Plantation Fire Control Task Force (Head, Secretary, Person in Charge of Affairs, Plantation Fire Extinguishing Team) Plantation Fire Control Human Resources 	Complied

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

		<ul style="list-style-type: none"> • Plantation Fire Control Operations • Early Detection • Fire Extinguishing • Post-fire handling • Personal/team equipment such as: 30 helmets, 30 headlamps, 30 firefighter clothes & shoes, 4 overnight tents, 2 fire monitors (drones/towers) • Water Pumps and Equipment: 25 Hp pressure pumps, 2 4 m suction hoses, 10 outlet hoses with a minimum length of 20 m • Data processing and communication facilities; 2 GPS, 6 HT <p>Based on the results of the report, it is known that during the past year there have been no hotspots in the company <i>HGU</i> area. Routine monitoring related to fire points and identification of fire-prone areas has also been carried out with the following results:</p> <p>Vulnerable areas: Division 1 SMSE: Blocks D63 and D 68; Division 2 SMSE: Blocks E 55, G54, and I 57; Division 3 SMSE blocks Q41 and RS 40; Division 4 SMSE blocks F06 and D12; Division 5 SMSE: blocks W13, T02 and T03</p>	
7.11.3	<p>The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>The company shows several examples of stakeholder involvement in preventing or handling land fires, for example, shown by:</p> <ul style="list-style-type: none"> • Joint Commitment to develop a program to strengthen community institutions in handling forest and land fires through the Desa Makmur Peduli Api (DMPA) for the Rantau Harapan and Lebung Village areas dated May 8, 2024, signed by the company leadership, the Head of Rantau Harapan Village, the Head of Lebung Village, and the Head of the Plantation and Livestock Service of Banyuasin Regency 	Complied

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

		<ul style="list-style-type: none"> Decree of the Head of Rantau Harapan Village Number KPTS./PEM/V/2024 concerning the Appointment of the Management of the Community Volunteer Team for Fire Alertness in Rantau Harapan Village, Rantau Bayur District in 2024 Decree of the Head of Lebung Village Number KPTS./PEM/V/2024 dated May 8, 2024 concerning the Appointment of the Management of the Community Volunteer Team for Fire Alertness in Rantau Bayur District in 2024 <p>Record of Training</p> <p>Held on May 8, 2024, attended by 21 people including village representatives and a team appointed by the Village Head with material on land and forest fire handling simulations and an introduction to preparedness tools.</p>	
--	--	--	--

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

PROCEDURAL NOTE for 7.12:

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

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

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

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

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

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

7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p> <p>- Critical (Major) compliance -</p>	PT Sawit Mas Sejahtera did not carry out any new plantings after November 2005. The planting year started in 1987, 1988, 1989, and the company has starts replanting in 2010–2020.	Complied
7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p> <p>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>	PT Sawit Mas Sejahtera did not carry out any new plantings after November 2005. The planting year started in 1987, 1988, 1989, and the company has starts replanting in 2010–2020.	Complied
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	This indicator currently irrelevant to Indonesia, until further decisions from the RSPO.	Complied
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			

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

7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>Results of the HCV assessment PT Sawit Mas Sejahtera in 2013 found that there was a 20.8 Ha Kongar Lake and a 0.2 Ha Tomb/Graveyard which were designated as HCV areas. The HCV management plan for the 2024 period is as follows:</p> <ol style="list-style-type: none"> 1. Management of the Area Around Kongar Lake: Maintenance of Boundary Markers; Indirect socialization by installing warnings, Maintenance of HCV warning boards; maintenance of Rehabilitation Plants (120 trees); direct socialization to employees and staff as well as stakeholders around the plantation; security/monitoring of HCV conditions 2. Management of the Local Cultural Identity Area: maintenance of 12 boundary markers and maintenance of 3 HCV warning boards in the public cemeteries of divisions 1 and 3 and the sacred tombs of division 2; direct socialization to employees, staff, and stakeholders; Security/monitoring 3. Management of endangered and/or protected species: Direct socialization to staff, employees or related stakeholders; Installation of socialization media such as posters; Maintenance of warning boards; Monthly HCV observations; 4. HCV Monitoring: HCV Attribute Monitoring every 3 months; HCV Condition Monitoring every 3 months; HCV Monitoring of endangered, threatened and/or protected species (primary every 3 months, secondary every month); HCV Rehabilitation Monitoring <p>HCV management report for the 2023 period</p> <p>The CMRV department made a report on the management and monitoring of the HCV area in April 2024. Based on the report, it is known that the management and monitoring that have been carried out are as follows:</p>	Complied
--------	---	---	----------

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

		<p>Management</p> <ul style="list-style-type: none"> - Installation of red boundary markers according to the results of the HCV identification delineation - Installation of warning/sign boards in the HCV area, for example as found in the Kongar Lake area - Planting has been carried out which in the previous period was planted such as vertiver grass, bamboo, and Guatemala grass - Monitoring of invasive species with the conclusion that there was no disturbance - Joint agreement with the community, for example as indicated by the HCV management agreement between PT SMS and the Head of Sungai Dua Village which was signed on April 27, 2020 - HCV management training on March 4, 2020 for SPO officers and HCV PICs - Security patrols and Routine Monitoring: Patrols are carried out routinely once a week while monitoring of HCV conditions is carried out every 3 months <p>HCV area monitoring</p> <ul style="list-style-type: none"> - HCV attributes: For example, completeness of boundary markers and warnings. Monitoring results show that attributes are still complete and in good condition. - Land cover changes: No clearing or changes in land cover were detected. - Wildlife/fauna monitoring Mamals : Macaca Fascicularis Aves: Bubut Besar (<i>Centropus bengalensis</i>), Kutilang (<i>Pycnonotus aurigaster</i>), Elang Tikus (<i>Elanus caeruleus</i>), Kacer (<i>Copsychus</i> 	
--	--	--	--

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

		<p><i>sularis</i>), Cekakak belukar (<i>Halcyon smirnesis</i>), Wiwik Kelabu/kedasi (<i>Surniculus lugubris</i>), Perenjak jawa (<i>Prinia flaviventris</i>)</p> <p>Herpetofauna: ular tambang/ular tali picis (<i>Dendrelaphis pictus</i>), Biawak air asia (<i>Varanus salvator</i>), Kobra (<i>Naja Sumatrana</i>), Ular Phython (<i>Phython reticulatus</i>), King Cobra (<i>Ophiophagus hannah</i>)</p> <ul style="list-style-type: none"> - Flora monitoring: Not conducted because no forest cover areas were found. - Threat monitoring: Based on the results of patrols and identification of HCV conditions, no activity was found regarding land disturbances. <p>In addition, there is a warning about detailed HCV information and boundary signs for the Management area, including not using pesticides and fertilizers in the zone and prohibiting disturbances such as cutting down trees, hunting animals, or poisoning fish.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>Based on document review known that the company has been operating since 1975. PT Sawit Mas Sejahtera did not carry out any new plantings after 15 November 2018. The planting year started in 1987, 1988, 1989, and the company has starts replanting in 2010–2020</p>	Complied
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working</p>	<p>Based on the results of the HCV identification in 2013 it was discovered that there were 9 types of protected fauna referring to PP No. 7 of 1999, namely Beruang Madu (<i>Helarctos Malayanus</i>), Trenggiling (<i>Manis Javanica</i>), Macan Akar (<i>Prionailurus bengalensis</i>), Eyang Bondol (<i>Hallastur Inklus</i>), Elang Tikus (<i>Elanus caeruleus</i>), Kangkareng Hitam</p>	Complied

	<p>for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>(<i>Anthrocheros malayanus</i>), cekakak belukar (<i>Halycon smyrnensis</i>), Madu Polos (<i>Anthreptes Simplex</i>) dan Kuntul Kerbau (<i>Bubulcus ibis</i>).</p> <p>- Wildlife/fauna monitoring Mamals : <i>Macaca Fascicularis</i> Aves: Bubut Besar (<i>Centropus bengalensis</i>), Kutilang (<i>Pycnonotus aurigaster</i>), Elang Tikus (<i>Elanus caeruleus</i>), Kacer (<i>Copsychus saularis</i>), Cekakak belukar (<i>Halcyon smirnensis</i>), Wiwik Kelabu/kedasi (<i>Surniculus lugubris</i>), Perenjak jawa (<i>Prinia flaviventris</i>) Herpetofauna: ular tambang/ular tali picis (<i>Dendrelaphis pictus</i>), Biawak air asia (<i>Varanus salvator</i>), Kobra (<i>Naja Sumatrana</i>), Ular Phython (<i>Phython reticulatus</i>), King Cobra (<i>Ophiophagus hannah</i>)</p> <p>- Flora monitoring: Not conducted because no forest cover areas were found</p> <p>Comparison of Diversity and Evenness Index Classes for Each Animal Class</p> <table> <tr> <th rowspan="2">Species Class</th> <th colspan="2">2021</th> <th colspan="2">2022</th> <th colspan="2">2023</th> </tr> <tr> <th>H'</th> <th>E</th> <th>H'</th> <th>E</th> <th>H'</th> <th>E</th> </tr> <tr> <td>Aves</td> <td>2.04</td> <td>0.64</td> <td>2.46</td> <td>0.93</td> <td>1.767</td> <td>0.849</td> </tr> <tr> <td>Mamalia</td> <td>0</td> <td>1</td> <td>0.47</td> <td>0.68</td> <td>0</td> <td>0</td> </tr> <tr> <td>Herpetofauna</td> <td>0.73</td> <td>0.67</td> <td>1.34</td> <td>0.97</td> <td>1.223</td> <td>0.883</td> </tr> </table>	Species Class	2021		2022		2023		H'	E	H'	E	H'	E	Aves	2.04	0.64	2.46	0.93	1.767	0.849	Mamalia	0	1	0.47	0.68	0	0	Herpetofauna	0.73	0.67	1.34	0.97	1.223	0.883	
Species Class	2021			2022		2023																															
	H'	E	H'	E	H'	E																															
Aves	2.04	0.64	2.46	0.93	1.767	0.849																															
Mamalia	0	1	0.47	0.68	0	0																															
Herpetofauna	0.73	0.67	1.34	0.97	1.223	0.883																															

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

		The H' (Diversity) value has decreased from year to year due to the ability of fauna to move and the changing conditions around the plantation.	
7.12.7	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p> <p>- Minor compliance -</p>	<p>Results of the HCV assessment PT Sawit Mas Sejahtera in 2013 found that there was a 20.8 Ha Kongar Lake and a 0.2 Ha Tomb/Graveyard which were designated as HCV areas. The HCV management plan for the 2024 period is as follows:</p> <ol style="list-style-type: none"> 1. Management of the Area Around Kongar Lake: Maintenance of Boundary Markers; Indirect socialization by installing warnings, Maintenance of HCV warning boards; maintenance of Rehabilitation Plants (120 trees); direct socialization to employees and staff as well as stakeholders around the plantation; security/monitoring of HCV conditions 2. Management of the Local Cultural Identity Area: maintenance of 12 boundary markers and maintenance of 3 HCV warning boards in the public cemeteries of divisions 1 and 3 and the sacred tombs of division 2; direct socialization to employees, staff, and stakeholders; Security/monitoring 3. Management of endangered and/or protected species: Direct socialization to staff, employees or related stakeholders; Installation of socialization media such as posters; Maintenance of warning boards; Monthly HCV observations; 4. HCV Monitoring: HCV Attribute Monitoring every 3 months; HCV Condition Monitoring every 3 months; HCV Monitoring of endangered, threatened and/or protected species (primary every 3 months, secondary every month); HCV Rehabilitation Monitoring <p>HCV management report for the 2023 period</p> <p>The CMRV department made a report on the management and monitoring of the HCV area in April 2024. Based on the report, it is</p>	Complied

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

		<p>known that the management and monitoring that have been carried out are as follows:</p> <p>Management</p> <ul style="list-style-type: none"> - Installation of red boundary markers according to the results of the HCV identification delineation - Installation of warning/sign boards in the HCV area, for example as found in the Kongar Lake area - Planting has been carried out which in the previous period was planted such as vertiver grass, bamboo, and Guatemala grass - Monitoring of invasive species with the conclusion that there was no disturbance - Joint agreement with the community, for example as indicated by the HCV management agreement between PT SMS and the Head of Sungai Dua Village which was signed on April 27, 2020 - HCV management training on March 4, 2020 for SPO officers and HCV PICs - Security patrols and Routine Monitoring: Patrols are carried out routinely once a week while monitoring of HCV conditions is carried out every 3 months <p>HCV area monitoring</p> <ul style="list-style-type: none"> - HCV attributes: For example, completeness of boundary markers and warnings. Monitoring results show that attributes are still complete and in good condition. - Land cover changes: No clearing or changes in land cover were detected. - Wildlife/fauna monitoring Mamals : Macaca Fascicularis 	
--	--	---	--

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

		<p>Aves: Bubut Besar (<i>Centropus bengalensis</i>), Kutilang (<i>Pycnonotus aurigaster</i>), Elang Tikus (<i>Elanus caeruleus</i>), Kacer (<i>Copsychus saularis</i>), Cekakak belukar (<i>Halcyon smirnensis</i>), Wiwik Kelabu/kedasi (<i>Surniculus lugubris</i>), Perenjak jawa (<i>Prinia flaviventris</i>)</p> <p>Herpetofauna: ular tambang/ular tali picis (<i>Dendrelaphis pictus</i>), Biawak air asia (<i>Varanus salvator</i>), Kobra (<i>Naja Sumatrana</i>), Ular Phython (<i>Phython reticulatus</i>), King Cobra (<i>Ophiophagus hannah</i>)</p> <ul style="list-style-type: none"> - Flora monitoring: Not conducted because no forest cover areas were found - Threat monitoring: Based on the results of patrols and identification of HCV conditions, no activity was found regarding land disturbances. <p>In addition, there is a warning about detailed HCV information and boundary signs for the Management area, including not using pesticides and fertilizers in the zone and prohibiting disturbances such as cutting down trees, hunting animals, or poisoning fish.</p>	
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sawit Mas Sejahtera did not carry out any new plantings after November 2005. The planting year started in 1987, 1988, 1989, and the company has starts replanting in 2010–2020.</p>	Complied

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

Appendix B: GHG Reporting Executive Summary

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

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

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

Emission per product	tCO ₂ e/tProduct
CPO	1.04
PKO	0.00

Extraction	%
OER	22.58
KER	5.13

Production	t/yr
FFB Process	107,344.4
CPO Produced	33,043.71
PKO Produced	7,509.07

Land Use	Ha
OP Planted Area	3,128.21
OP Planted on peat	0.00
Conservation (forested)	0.00
Conservation (non-forested)	21.00
Total	3,128.21

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	28,471.61	0.27	0.00	0.00	0.00	0.00	28,471.61	0.27
CO ₂ Emission from fertilizer	4,253.67	0.04	0.00	0.00	0.00	0.00	4,253.67	0.04
NO ₂ Emission	3,821.74	0.04	0.00	0.00	0.00	0.00	3,821.74	0.04
Fuel Consumption	257.32	0.00	0.00	0.00	0.00	0.00	257.32	0.00
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-26,987.32	-0.25	0.00	0.00	0.00	0.00	-26,987.32	-0.25
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	9,817.02	0.09	0.00	0.00	3,507.66	0.00	13,224.69	0.09

RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	28,680.89	0.20
Fuel Consumption	209.58	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	28,890.47	0.20

Summary of Kernel Crusher Emission and Credit (if applicable)

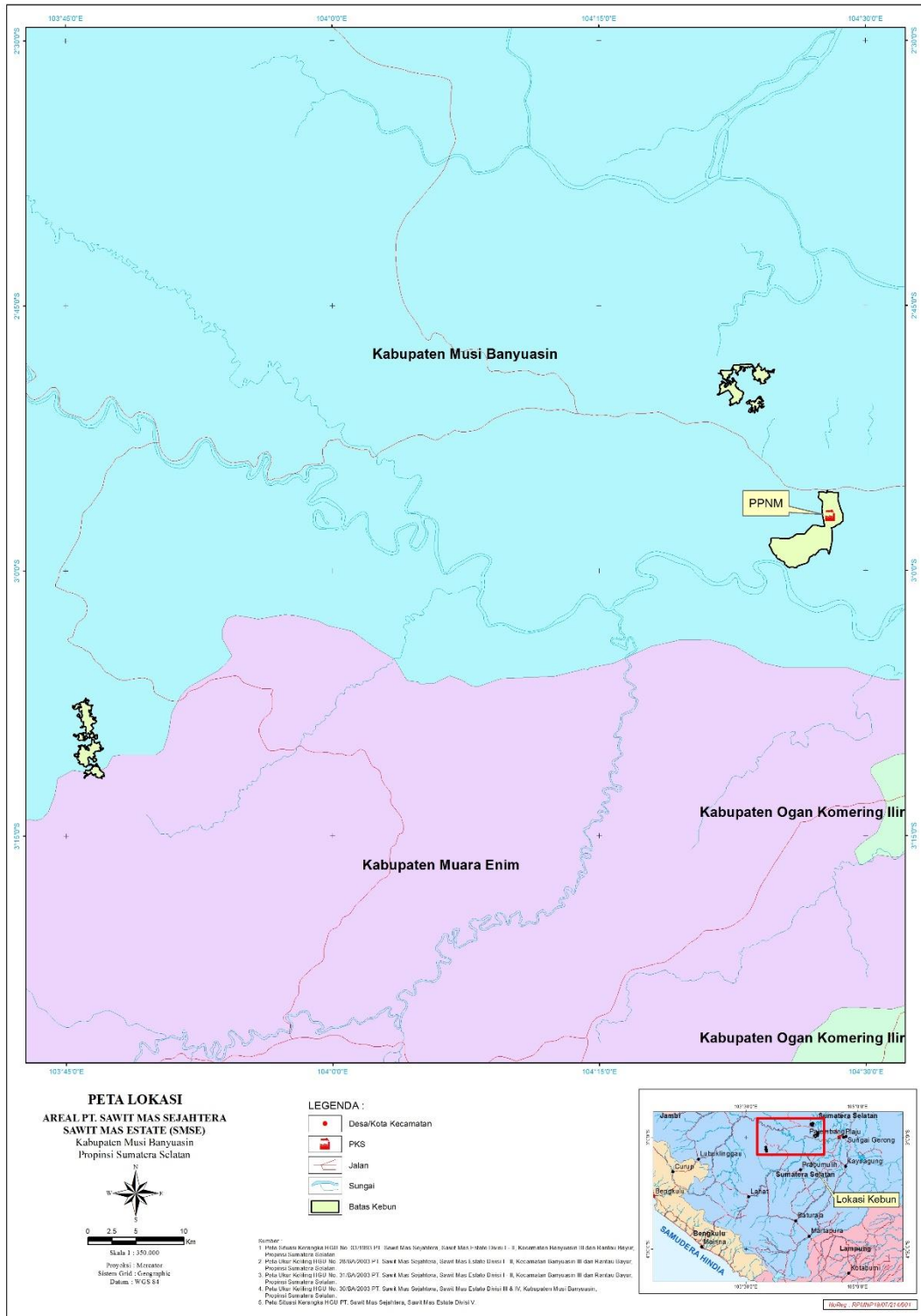
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

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

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

Appendix C: Location Map of Certification Unit and Supply bases

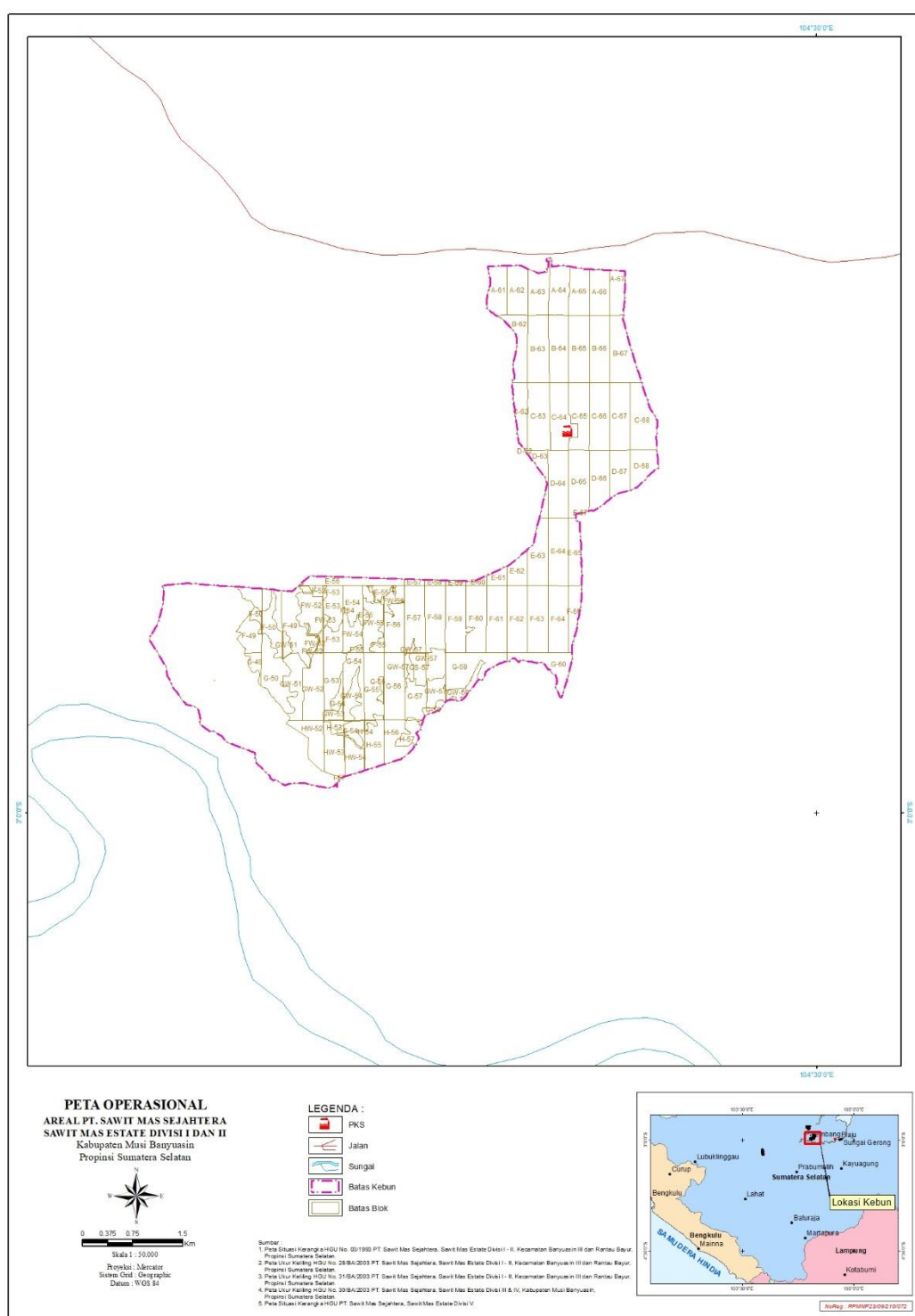


RSPO P&C Public Summary Report

Revision 15 (Nov 2023)

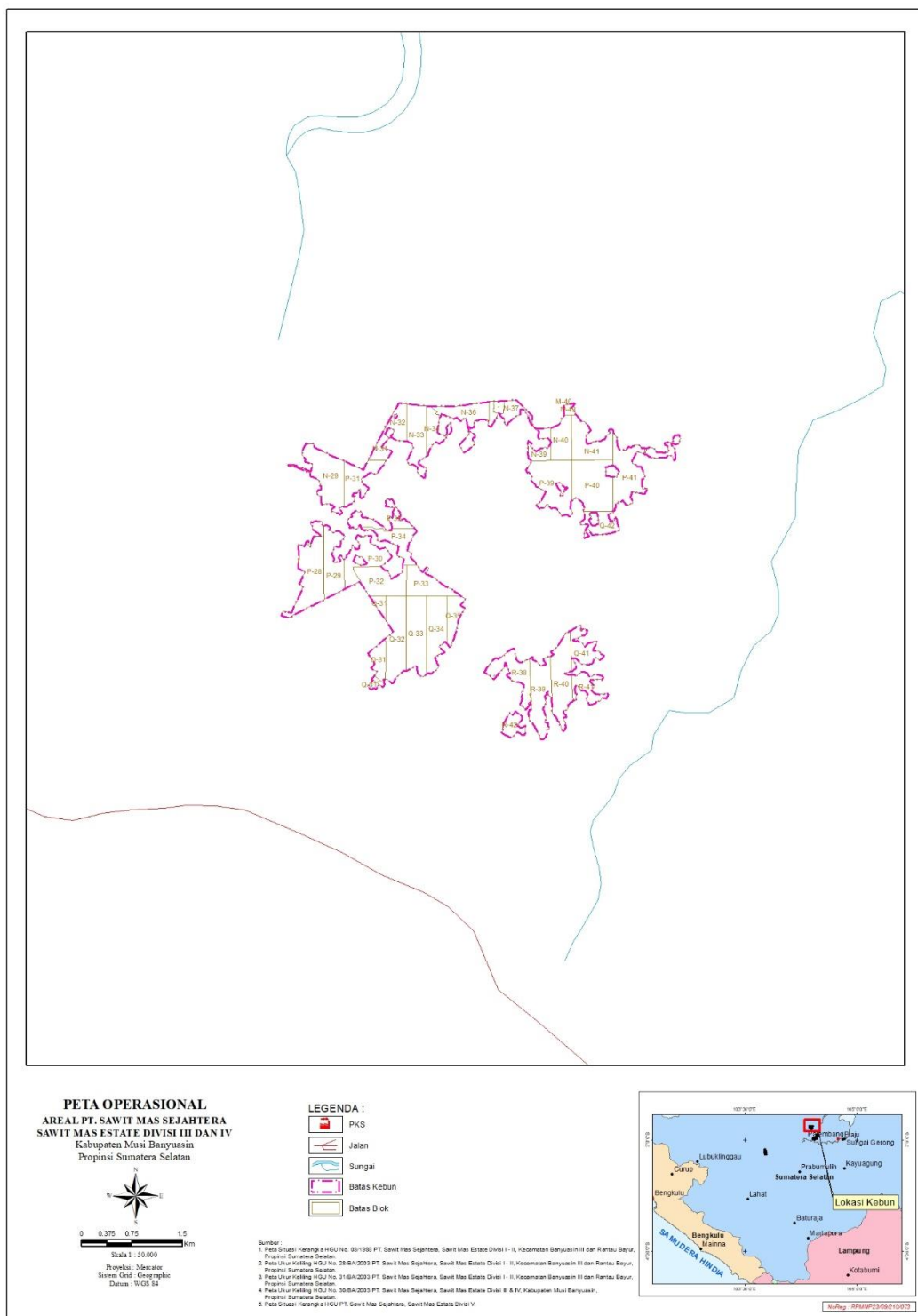
Appendix D: Estate Field Map

a. Division 1 & 2



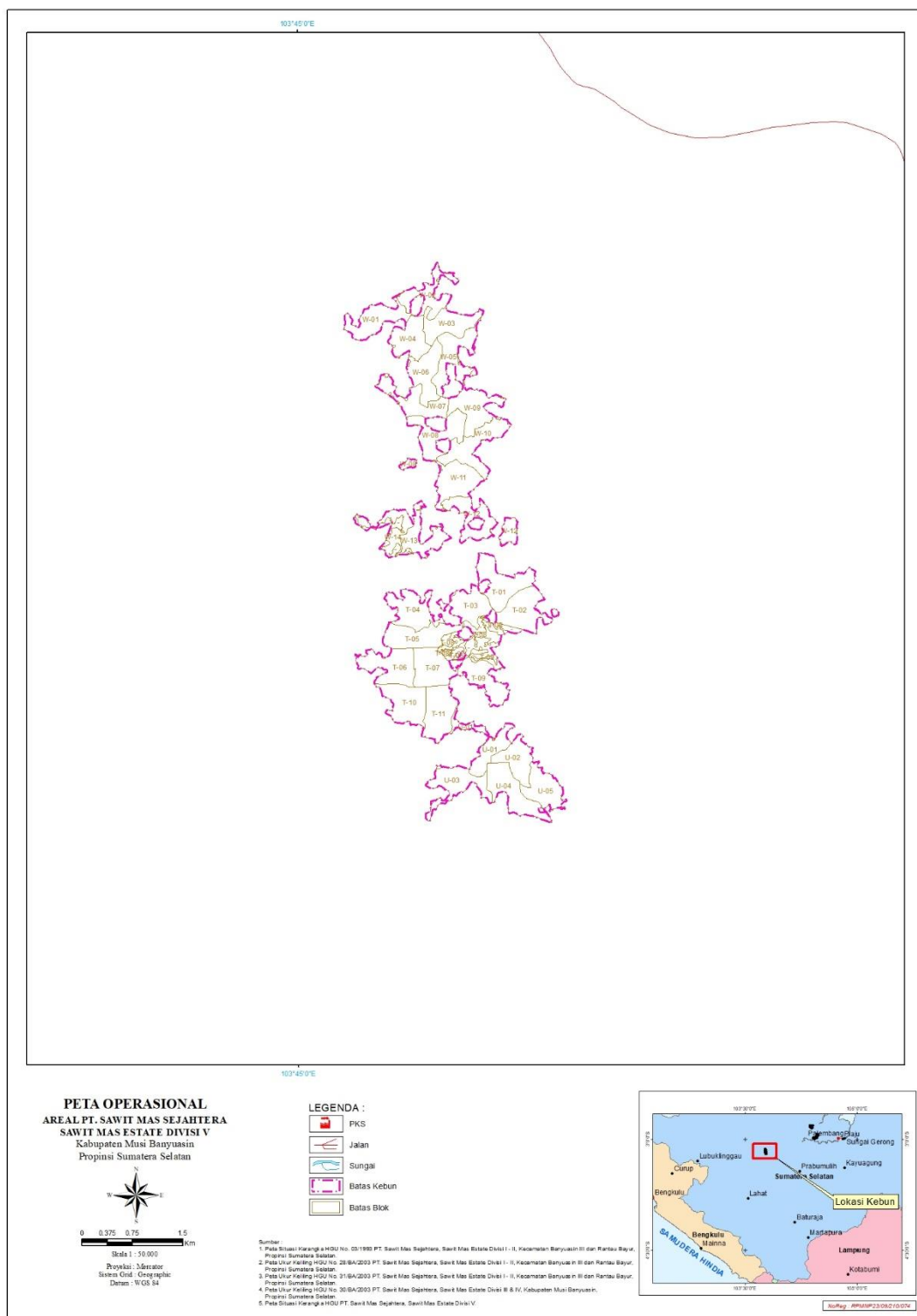
RSPO P&C Public Summary Report
Revision 15 (Nov 2023)

b. Division 3 & 4



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

c. Division 5



Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

Appendix F: List of Abbreviations

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