

RSPO PRINCIPLE AND CRITERIA PUBLIC SUMMARY REPORT

☐ Initial Assessment

☒ Annual Surveillance Assessment (1_4)

☐ Recertification Assessment (Choose an item.)

☐ Extension of Scope

Client Company Name / Parent Company: Golden Agri-Resources Ltd
Client Company / Parent Company Address: Sinar Mas Land Plaza, Tower 2, 4th floor Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia
Certification Unit: PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill Location of Certification Unit: Sungai Kupang Village, Kelumpang Hulu District, Kotabaru Regency, Kalimantan Selatan Province, 72160 Indonesia
Date of Final Report: 24/06/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	Golden Agri-Resources Ltd		
RSPO Membership Number	1-0096-11-000-00	Membership Approval Date	30/01/2005
Address	Sinar Mas Land Plaza, Tower 2, 4th floor, Jl. MH. Thamrin No. 51 Kav. 22, Jakarta 10350 – Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill		
Location / Address	Sangking Baru Village, Kelumpang Selatan Sub District, Kotabaru Regency, Kalimantan Selatan Province, 72160 Indonesia		
Website	https://goldenagri.com.sg/		
Management Representative	Mr.Yahya Mustakim	E-mail	yahya.mustakim@sinarmas-agri.com
Telephone	+62-21-50338899	Facsimile	+62-21 50389999

2. Certification Information			
Certificate Number	RSPO 809581	Certificate Start Date	06/03/2020
Date of First Certification	06/03/2020	Certificate Expiry Date	05/03/2025
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK).		
Visit Objectives	Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input checked="" type="checkbox"/> Annual Surveillance Assessment (ASA 1_4) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input type="checkbox"/> Identity Preserved; <input checked="" type="checkbox"/> Mass Balance	Mill Capacity	60 tonnes FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
MUTU-ISPO/261	ISPO	Mutuagung Lestari	12/5/2026

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Sungai Kupang Mill	Sungai Kupang Village, Kelumpang Hulu Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia.	03° 02' 39" S	116° 07' 05" E
Sungai Kupang Estate	Sangking Baru Village, Kelumpang Selatan Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia.	03° 02' 39" S	116° 07' 05" E
Sungai Panci Estate	Pulau Panci Village, Kelumpang Hilir Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia.	03° 09' 16" S	116° 01' 32" E
Sungai Panci Plasma / KUD Gajah Mada (1,922 Members)	Pulau Panci Village, Kelumpang Hilir Sub District, Kotabaru District, Kalimantan Selatan Province, Indonesia.	03° 09' 44" S	115° 59' 55" 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
Sungai Kupang Estate	3,839.81	96.99	1,230.01	5,166.81	74.31
Sungai Panci Estate	3,675.02	84.52	317.86	4,077.40	90.13
Sungai Panci Plasma / KUD Gajah Mada	3,259.29	-	-	3,259.29	100.00
Total	10,774.12	181.52	1,547.87	12,503.50	86.16
Note: <ul style="list-style-type: none"> The total HCV area are 291.76 ha (based on latest HCV assessment), with details are 140.01 ha in Sungai Kupang Estate and 151.75 ha in Sungai Panci Estate. The remaining 110.24 ha is on the planted and others area. Regarding the HCV area in the planted area, based on the results of field observations, the area is located on the river border (riparian) and the company does not carry out management activities on the river border such as using fertilizer, spraying herbicides or manual weeding. The condition of the border is left natural without any treatment. 					

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Sungai Kupang Estate	626.61	2,346.20	-	867.00	3,213.20	626.61
Sungai Panci Estate	-	2,895.65	-	779.37	3,675.02	-
Sungai Panci Plasma / KUD Gajah Mada	-	-	1,148.18	2,111.11	3,259.29	-
Total (ha)	626.61	5,421.85	1,148.18	3,757.48	10,147.51	626.61
Note: Only Mature area is considered as production area						

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 – March 2024)	Actual (January 2023 – December 2023)		Forecast (April 2024 – March 2025)
		Previous license period (January 2023 – March 2023)	Current license period (April 2023 – December 2023)	
Sungai Kupang Estate	37,000	7,651.98	36,070.46	46,000.00
Sungai Panci Estate	40,000	1,719.60	9,671.44	20,000.00
Sungai Panci Plasma / KUD Gajah Mada	43,000	1,997.13	7,590.05	10,000.0
Total	120,000	64,700.66		76,000.00
Note: The reason of the low estimation of FFB production in the next license is to for plots under each estate which age of palm oil tree exceed than 25 years old are in process of the replanting				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 – March 2024)	Actual (January 2023 – December 2023)		Forecast (April 2024 – March 2025)
		Previous license period (January 2023 – March 2023)	Current license period (April 2023 – December 2023)	
-		-	-	
-		-	-	
-		-	-	
Total				
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (April 2023 – March 2024)	Actual (January 2023 – December 2023)		Forecast (April 2024 – March 2025)
		Previous license period (January 2023 – March 2023)	Current license period (April 2023 – December 2023)	
CV Joya Abadi Jaya	-	6,572.74	22,586.52	-
CV Karyasari	-	4,336.93	7,235.57	-
Koperasi Unit Desa	-	747.57	3,608.10	-
CV Reyvel Victor Bella	-	1,285.40	5,776.62	-
Sungai Kupang Plasma	-	10,079.10	38,497.61	-
Sungai Cuntang Estate	-	-	344.37	-
Bukit Kapur Estate	-		574.80	-
Total	-	101,645.33		-
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	January 2023	3,829.31	7,986.98	11,816.29
2	February 2023	3,078.24	6,408.88	9,487.12
3	March 2023	4,461.16	8,625.88	13,087.04
4	April 2023	4,593.69	8,793.23	13,386.92
5	May 2023	6,917.05	11,342.67	18,259.72
6	June 2023	5,293.68	12,269.19	17,562.87
7	July 2023	4,415.80	9,793.92	14,209.72
8	August 2023	5,988.05	6,717.00	12,705.05
9	September 2023	5,815.89	8,185.39	14,001.28
10	October 2023	6,911.06	7,715.55	14,626.61
11	November 2023	8,093.30	7,066.20	15,159.50
12	December 2023	5,303.43	6,740.44	12,174.83
TOTAL		64,700.66	101,645.33	166,345.99
Note: -				

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10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (April 2023 – March 2024)	Actual (January 2023 – December 2023)		Forecast (April 2024 – March 2025)
	Previous license period (January 2023 – March 2023)	Current license period (April 2023 – December 2023)	
FFB	FFB		FFB
120,000 mt	11,368.71 mt	53,331.95 mt	76,000.00 mt
	TOTAL	64,700.66 mt	
CPO (OER: 20.00%)	CPO (OER: 20.98%)		CPO (OER: 21.00%)
24,000 mt	2,129.58 mt	11,442.05 mt	15,960.00 mt
	TOTAL	13,571.63 mt	
PK (KER: 5.00%)	PK (KER: 4.79%)		PK (KER: 5.00%)
6,000 mt	506.47 mt	2,590.60 mt	3,800.00 mt
	TOTAL	3,097.07 mt	
Note: -			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	January 2023	740.21	171.42
2	February 2023	577.74	125.85
3	March 2023	811.63	209.21
4	April 2023	880.77	213.51
5	May 2023	1,377.12	333.02
6	June 2023	1,066.99	278.70
7	July 2023	934.81	222.98
8	August 2023	1,378.02	268.15
9	September 2023	1,308.68	290.03
10	October 2023	1,496.79	366.44
11	November 2023	1,815.48	384.73
12	December 2023	1,183.40	233.04
TOTAL		13,571.64	3,097.07
Note: -			

11. Summary of Actual Volume sold
Current License period (April 2023 – December 2023)

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	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	10,270.20	-	-	-	10,270.20
PK (MT)	2,206.30	-	-	-	2,206.30
Credits	-	-	-	-	-
Previous License period (January 2023 – March 2023)					
CPO (MT)	2,826.86	-	-	-	2,826.86
PK (MT)	735.85	-	-	-	735.85
Credits	-	-	-	-	-
Note: Conventional is RSPO certified material but sold as non-RSPO.					

11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT SMART Tbk	TR-6251d4ec-6f4a	197.86	-
2	PT SMART Tbk	TR-db00394e-ab56	510	-
3	PT SMART Tbk	TR-7755807f-0625	504.90	-
4	PT SMART Tbk	TR-c5cf434e-296f	198.83	-
5	PT SMART Tbk	TR-4bd1f186-49eb	203.57	-
6	PT SMART Tbk	TR-f192ec81-e7fc	198.14	-
7	PT SMART Tbk	TR-c5f3ab38-1f99	302.26	-
8	PT SMART Tbk	TR-8611e94a-9a27	198.99	-
9	PT SMART Tbk	TR-9b11066d-5cfa	299.32	-
10	PT SMART Tbk	TR-93206a13-90fe	203.09	-
11	PT SMART Tbk	TR-e0d4eb8f-5512	203.11	-
12	PT SMART Tbk	TR-ae97b93f-18b5	305.74	-
13	PT SMART Tbk	TR-24128bed-a5a1	503.71	-
14	PT SMART Tbk	TR-4515a83e-cb9a	503.56	-
15	PT SMART Tbk	TR-43ab4563-bc09	196.40	-
16	PT SMART Tbk	TR-daa88604-db34	300.97	-
17	PT SMART Tbk	TR-5c1db307-de36	401.12	-
18	PT SMART Tbk	TR-5ce0dc9a-7934	507.89	-
19	PT SMART Tbk	TR-a5319626-6261	190.78	-
20	PT SMART Tbk	TR-5ce0dc9a-7934	507.89	-
21	PT SMART Tbk	TR-a5319626-6261	190.78	-

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22	PT SMART Tbk	TR-c3a2b87c-aa9a	509.08	-
23	PT SMART Tbk	TR-8aa054cb-ac77	1006.85	-
24	PT SMART Tbk	TR-cb99e1ae-049b	506.95	-
25	PT SMART Tbk	TR-d8cf5d64-8fab	507.02	-
26	PT SMART Tbk	TR-8edece59-808f	503.86	-
27	PT SMART Tbk	TR-c0a336a3-36e4	497	-
28	PT SMART Tbk	TR-571f7a52-cb06	502.42	-
29	PT SMART Tbk	TR-e8369615-4066	509.11	-
30	PT SMART Tbk	TR-2ccf857d-acae	503.31	-
31	PT SMART Tbk	TR-4f650b2d-481e	301	-
32	PT SMART Tbk	TR-0bec734b-5c25	304.04	-
33	PT SMART Tbk	TR-90d7c3e2-1602	504.53	-
34	PT SMART Tbk	TR-eaebe7e8-5969	1011.59	-
35	PT SMART Tbk	TR-26468f83-9383	-	96.26
36	PT SMART Tbk	TR-08ff0518-021e	-	94.75
37	PT SMART Tbk	TR-e98a72dc-c542	-	147.88
38	PT SMART Tbk	TR-4ba68d21-c032	-	148.94
39	PT SMART Tbk	TR-abff4c03-450f	-	94.35
40	PT SMART Tbk	TR-144bbd29-2d97	-	93.45
41	PT SMART Tbk	TR-6d53b768-7154	-	94.89
42	PT SMART Tbk	TR-24f247b0-cae5	-	101.16
43	PT SMART Tbk	TR-1a312fe5-dd0a	-	101.40
44	PT SMART Tbk	TR-e66f4f8b-5ed9	-	101.92
45	PT SMART Tbk	TR-aed0d546-97f3	-	100.89
46	PT SMART Tbk	TR-c4abc446-4bca	-	96
47	PT SMART Tbk	TR-6bfde3b4-8cbd	-	149.01
48	PT SMART Tbk	TR-c038be99-7029	-	99.33
49	PT SMART Tbk	TR-33cbac31-c042	-	98.07
50	PT SMART Tbk	TR-a86c1c19-f05b	-	151.32
51	PT SMART Tbk	TR-bb3e8f74-6b30	-	152.04
52	PT SMART Tbk	TR-5381f722-5632	-	145.01
53	PT SMART Tbk	TR-9929f717-b134	-	150.03
54	PT SMART Tbk	TR-e2a0de5f-7c51	-	101.7
55	PT SMART Tbk	TR-24377ce0-5650	-	95.76
56	PT SMART Tbk	TR-1e6c13a3-2514	-	94.78
57	PT SMART Tbk	TR-ac1560e8-fa4a	-	94.48

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58	PT SMART Tbk	TR-e70b85d0-60a2	-	95.36
59	PT SMART Tbk	TR-cdce78e2-cf5d	-	147.96
60	PT SMART Tbk	TR-555d0fbe-cfc5	-	95.41
TOTAL			13,097.06	2,942.15
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	-	-	-	-
TOTAL			-	-
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)			
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)
1	-	-	-
2	-	-	-
TOTAL		-	-
Note:			

11D. Records of Certified CPO Sold under RSPO Credits since the last audit (if any)			
No.	Buyers Name	PalmTrace Trading License Number	RSPO Credits of Certified CPO Sold
1	-	-	-
2	-	-	-
TOTAL			-
Note:			

12. Independent Smallholders Certified Tonnage (MT) / Volume									
	Estimated last year			Actual			Forecast		
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			-			-			-

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IS-CSPO	-	-		-	-		-	-	
IS-CSPKO	-	-		-	-		-	-	
IS-CSPKE	-	-		-	-		-	-	
CSPK	-	-		-	-		-	-	

12A. Monthly Records of Certified CPO, PK & PKE (equivalent) produced since the last audit						
No.	Month - Year	FFB (MT)	Certified CPO (MT)	Certified PK (MT)	Certified PKO (MT)	Certified PKE (MT)
1	-	-	-	-	-	-
2	-	-	-	-	-	-
TOTAL		-	-	-	-	-
Note: 1 mt = 1 credit						

13. Independent Smallholders Actual Sold Tonnage / Volume							
	FFB	FFB Conventional	FFB Other schemes	IS-CSPO	CSPK	IS-CSPKO	IS-CSPKE
Current License period							
Credits				-	-	-	-
Physical	-	-	-				
Previous License period							
Credits				-	-	-	-
Physical	-	-	-				

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

Section 2: Assessment Process

Certification Body:

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

Suite 29.01 Level 29, The Gardens North Tower,

Mid Valley City, Lingkaran Syed Putra,

59200 Kuala Lumpur, Malaysia.

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

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on **21 to 25 May 2024**. The audit programme is included as Section 2.3.

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

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

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

Meetings were held with stakeholders to seek their views on the performance of the PT Sinar Kencana Inti Perkasa – Sungai Kupang 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.

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

This audit activity was carried out beyond the surveillance period determined by the certification system. This is because the previous CB was no longer able to carry out surveillance assessment (withdrawal). In general, this audit activity has received approval from the RSPO.

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)
Sungai Kupang Mill	√	√	√	√	√
Sungai Kupang Estate	√	√	√	√	√
Sungai Panci Estate	√	√	√	√	√
Sungai Panci Plasma / KUD Gajah Mada	√	√	√	√	√

Tentative Date of Next Visit: June 2, 2025 - June 7, 2025

Total Number of Mandays: 16

2.2 BSI Assessment Team

Name	Role	Competency
Briyogi Shadiwa (BS)	Team Leader	<p>Education: Holds an associate degree in Palm Oil Plantation, Bogor Agricultural University (IPB).</p> <p>Work Experience: He has work experience since 2009 - 2016 in several private oil palm plantation companies in Indonesia as Assistant Agronomy and Agronomy Quality Control. Has participated in many audit activities with certification bodies related to the sustainable palm oil certification system since 2017 with worker welfare, OHS, best management practice, supply chain, social, environmental, GHG, and waste management aspect.</p> <p>Training attended: Completed Endorsed RSPO Lead Auditor Course by Checkmark, ISPO Auditor Training by LPP, ISO 9001: 2015 Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course by Checkmark, ISO 14001: 2015 CQI & IRCA Lead Auditor Course, SMK3 Awareness, OHSAS 18001:2007 Awareness, SA 8000 Requirement Training, ISO 45001:2018 Awareness, OHS Expert Training (<i>Ahli K3 Umum</i>), and Endorsed RSPO Refreshment Trainings.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p>

		<input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input checked="" type="checkbox"/> Social <input type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
Mujinius Jalaraya (MJ)	Team Member	<p>Education: Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism, Bogor Agricultural University (IPB).</p> <p>Work Experience: 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p>Training attended: Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training, RSPO Independent Smallholder (ISH) Standard Auditor Training and Endorsed RSPO Refresher Trainings.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English.</p> <p>Aspect covered in this audit:</p> <input checked="" type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input checked="" type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input type="checkbox"/> Environmental <input checked="" type="checkbox"/> Market Communication and claim requirements <input type="checkbox"/> ISH context (ICS, internal audit, policy, business planning and trading system)
Yudwi Wisnu Rahmanto (YW)	Team Member	<p>Education: Holds a Bachelor of Forestry with Silviculture, Faculty of Forestry, University of Gadjah Mada</p> <p>Work Experience: 7 months working experience in palm oil industry as Agronomy Field Assistant. 11 years working experience as sustainability auditor covering Sustainable Forest Management by FSC FM/COC Scheme, RSPO, ISPO, Coffee And Farmer Equity (C.A.F.E Practices) Starbucks, Organic Standard (EU, NOP, JAS) for Coffee Farmers and Organic Exchange for Textile</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, RSPO NEXT, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, ISO 9001:2008 Auditor/Lead Auditor Course, GIS-Basic Mapping and Spatial Analysis, Timber Legality Assurance System (SVLK), Verification Organization Training C.A.F.E Practices (Starbucks), UTZ Programme, High Conservation Value (HCV) Training, Sustainability Reporting Assurance Training, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, RSPO ISH Standard Training Course and Endorsed RSPO Supply Chain Lead Auditor Training Course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit:</p> <input type="checkbox"/> Good Agriculture Practice <input type="checkbox"/> Health and Safety <input type="checkbox"/> Supply chain requirements <input type="checkbox"/> Social <input checked="" type="checkbox"/> Environmental <input type="checkbox"/> Market Communication and claim requirements

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

Accompanying Persons:

Name	Role
-	-

2.3 Assessment Plan

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

Date	Time	Subjects	BS	YW	MJ	SS
Monday, 20/05/2024	05.45 – 10.30	Flight Jakarta to Kotabaru (IU-628)	✓	✓	✓	✓
	11.00 – 15.00	Kotabaru → Sungai Panci Plasma	✓	✓	✓	✓
	15.30 – 16.00	Opening Meeting - Introduction by Auditee - Presentation by BSI Indonesia	✓	✓	✓	✓
Tuesday, 21/05/2024	09.00 – 12.00	Stakeholder Consultation: Interview with Stakeholders from Kabupaten Kotabaru: BPN, DLH, Dinas Tenaga Kerja, Dinas Perkebunan, Previous Land Owner, Local NGO.		✓		
		Field Observation Sungai Kupang Estate: - Implementation of Legal Aspect (Land Ownership, Legal Boundaries) - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring,	✓		✓	✓

Date	Time	Subjects	BS	YW	MJ	SS
		Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). - Interview with related personnel during field observation.				
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.30	Field Observation Sungai Kupang Mill: - Supply Chain verification (FFB Receiving, Weighbridge, FFB Sorting, Processing Activity, Dispatch CPO) - ENS, Occupational Health & Safety Aspect (Inspection to Chemical Storage, Hazardous Waste Storage, Fire Control Simulation, POME Pond) - Implementation of Employment Procedure and Mechanism Aspect.	√		√	√
		Stakeholder Consultation and Document review: Interview with Gender Committee, Labour Union, worker representative, FFB Supplier, Local Contractor (employment, welfare).		√		
	16.30 – 17.00	Wash-up Meeting	√	√	√	√
Wednesday 22/05/2024	08.00 – 12.00	Field Observation Sungai Panci Estate: - Implementation of Legal Aspect (Land Ownership, Legal Boundaries) - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management)	√			√

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Date	Time	Subjects	BS	YW	MJ	SS
		<ul style="list-style-type: none"> - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). - Interview with related personnel during field observation. 				
		Field Observation Sungai Panci Plasma: Sampled members/plot: $\sqrt{1,922 \times 0.8}$ (low risk) = 36 <ul style="list-style-type: none"> - Implementation of Legal Aspect (Land Ownership, Legal Boundaries) - Implementation of Agronomy Aspect (Harvesting & Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application) - Implementation of Environmental, Conservation/HCV and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management) - Implementation of Occupational Health & Safety Aspect - Implementation of Employment Procedure and Mechanism Aspect - Observation of Workers Facilities (Housing, School, Worship Place). - Interview with related personnel during field observation. 		✓	✓	
	12.00 – 14.00	Break	✓	✓	✓	✓
	14.00 – 16.30	Document and Record Verification	✓	✓	✓	✓
	16.30 – 17.00	Wash-up Meeting	✓	✓	✓	✓
Thursday 23/05/2024	08.00 – 12.00	Document and Record Verification	✓	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓	✓
	14.00 – 16.30	Document and Record Verification	✓	✓	✓	✓
	16.30 – 17.00	Wash-up Meeting	✓	✓	✓	✓
Friday 24/05/2024	08.00 – 12.00	Document and Record Verification	✓	✓	✓	✓
	12.00 – 14.00	Break	✓	✓	✓	✓
	14.00 – 15.00	Document and Record Verification	✓	✓	✓	✓
	16.00 – 17.00	Closing Meeting	✓	✓	✓	✓
Saturday 25/05/2024	09.00 – 11.00	Travelling PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) → Batulicin	✓	✓	✓	✓
	13.00 – 18.00	Flight from Batulicin → Banjarmasin → Jakarta	✓	✓	✓	✓

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Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

Requirement	Assessment	Compliance
Does the time bound plan include all current subsidiaries, estates and mills that is under the control and/or minor shareholding of the holding company?	Yes. Golden Agri Resources' RSPO Timebound Plan 2024-2027 dated 2 May 2024 include names of all subsidiary companies, all estates and all mills under Golden Agri Resources Ltd.	Complied
Have all the estates and mills certified within five (5) years after obtaining RSPO membership? If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021	No. The RSPO Membership for Golden Agri Resources dated 30 January 2005. Golden Agri Resources submitted RSPO Timebound Plan 2024-2027 to RSPO Secretariat. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available. If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.	Yes. Golden Agri Resources reported new acquisition in RSPO Timebound Plan 2024-2027. RSPO approved the timebound plan for GAR on 2 May 2024.	Complied
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Yes. 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	Complied

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	approved the timebound plan for GAR on 2 May 2024.	
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	<p>Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> • PT Kencana Graha Permai - Kalimantan Barat (Delima Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Agrolestari Sentosa – Kalimantan Tengah (Jalemo Estate, Manuhing Estate, Kajui Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted the Concept Note Project Batu Menangis on 14 January 2022 and is currently still being reviewed by the RSPO Compensation Panel. • PT Sumber Indah Perkasa – Papua (Mambruk Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel. • PT Kresna Duta Agroindo – Kalimantan Timur (Gunung Kombeng Mill, Rantau Panjang Estate) concept note get approval from RSPO on 27 July 2020. However, the company submitted a new Concept Note in collaboration with PT Lestari Capital on 14 January 2022, and is currently still being reviewed by the RSPO Compensation Panel • PT Cahaya Nusa Gemilang – Kalimantan Barat (Kenanga Estate), LUCA report is 	Complied

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	<p>in the process of being revised and will be sent to the RSPO.</p> <ul style="list-style-type: none"> • 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. • PT Satya Kisma Usaha – Kalimantan Tengah (Medan Sari Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT 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 (Sa[iri Estate and Bukit Dua Estate), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sinar Kencana Inti Perkasa – Kalimantan Selatan (Sungai Magalau Mill and supply bases), LUCA report is in the process of being revised and will be sent to the RSPO. • PT Sawita Karya Manunggul – Kalimantan Selatan (Sawita Mill and supply bases). Initial audit has been done in 18 – 23 September 2023 by PT Mutuagung Lestari (accredited CB). 	
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	<ul style="list-style-type: none"> 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 Permata (Sungai Manunggul Estate). The company is still collecting information and documentation regarding the fulfillment of RaCP obligations. <p>Golden Agri Resources has reported all replacement of primary forest to maintain HCV and HCS through submission of LUCA.</p>	
Any new plantings since January 1 st 2010 shall comply with the RSPO New Plantings Procedure.	<p>Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ul style="list-style-type: none"> PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and 	Complied

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	<p>PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014.</p> <ul style="list-style-type: none"> 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. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company does not conduct NPP. This is become subject of sanction. 	
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p> <p><i>Note:</i></p>	<p>Yes. In the RSPO Case Tracker and media electronic verification, audit team noted an active complaint related to land conflict and being progressed:</p> <ul style="list-style-type: none"> - Complaint Ref.RSPO/2021/12/CRP, date filed 8 November 2021 addressed to PT. Ramajaya Pramukti (a subsidiary of Golden Agri Resources Ltd) by Lembaga Adat Kenegerian Petapahan (Ninik Mamak Kenegerian Petapahan), Bahtera Alam & Sawit Watch. Current status per 26 July 2023: The Briefing Note is in the midst of a peer review. Pending clarification from 	Complied

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	<p>the Respondent on some points raised.</p> <p>Update as of 3 May 2024: The complaint is formally closed.</p> <ul style="list-style-type: none"> - 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 Kalimantan Region) regarding alleged procurement of Fresh Fruit Bunches (FFB) and Crude Palm Oil (CPO) from PT Kapuasindo Palm Industri (PT KPI), a subsidiary of Kencana Group (not an RSPO member), which had been involved in a series of violations against workers and indigenous communities in the district. The latest status indicates that the RSPO Complaint Panel issued a decision on the complaint on 17 January 2022, deciding to halt all proceedings related to the complaint. The decision letter was shared with both parties, providing them with an opportunity to file an appeal until 11 April 2022. Update as of 12 April 2022: The appeal submission period has concluded. The complaint is now formally closed. - Complaint RSPO/2020/04/IR dated 2 March 2020, against GAR (Central Kalimantan Region) by the Forest Peoples 	
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	<p>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.</p> <p>Update as of 28 Jun 2023: Selection process for the independent investigator ongoing.</p> <ul style="list-style-type: none"> - 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 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. - 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
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	MU with RP required, 1 MU with RP submitted, 1 MU with RP approved.	
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	<p>In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes.</p> <p>The company has established procedures for addressing employee complaints before they escalate into conflicts. The procedure is the Complaint and Conflict Handling SOP, designated as SOP/SMART/SUST/IV/003, issued on 1 July 2014, with revision 3 on 8 March 2022.</p> <p>Procedures regarding employee issues are outlined in an internal flowchart because employees fall under the category of internal stakeholders. The means of lodging complaints involve official letters submitted through labour unions or deposited into suggestion boxes strategically placed in accessible locations.</p>	Complied
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	<p>In the RSPO Case Tracker, Audit team noted there was not active complaint related to legal non-compliance.</p> <p>The company adheres to the applicable regulations in accordance with RSPO requirement 2.1.3, ensuring there are no violations of relevant plantation regulations. The company has established mechanisms to evaluate compliance with regulations as outlined in SOP/SMART/UMUM/SADV/I/002. This Standard Operating Procedure (SOP) outlines the 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 shall be available and justified.	<p>Yes, Golden Agri Resources Ltd carried out internal audit for the uncertified estates and mills against RSPO P&C Criterion.</p> <ul style="list-style-type: none"> - Internal audit for PT Persada Graha Mandiri (Kapuas Hulu Estate and Sungai Beran Estate), supply bases of Pekawai Mill; carried out on 24 – 27 July 2023 Internal audit team issued NC related to 6.5.4, 7.3.1, 6.7.2, 6.7.3 and 7.2.10, management is preparing correction and corrective action - Internal audit for PT SMART Tbk (Bukit Kapur Mill, Sungai Cantung Estate and 	Complied

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	<p>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.</p> <ul style="list-style-type: none"> - 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>	
Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?	Yes, there are critical non-compliance raised during internal audits to uncertified management units. Most of the NCR for those uncertified management units are related to RaCP process and legal entity	Complied
Have there been any stakeholder (including NGO) consultation conducted?	<p>Audit team checked on internal audit reports and verified the stakeholder consultation carried out.</p> <p>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. <p>Update as of 3 May 2024: The complaint is formally closed.</p>	Complied

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	<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>	
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3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<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>Sungai Panci Plasma (KUD Gajah Mada) has been certified RSPO.</p> <p>Sungai Kupang Plasma (uncertified supply base of Sungai Kupang Mill) will be certified in 2026 (as mentioned in timebound plan).</p>	Complied

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Approved Time Bound Plan

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

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

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2.5	PT AGROLESTARI MANDIRI (PLASMA)	KALIMANTAN BARAT	KYNA	KAYUNG KEMITRAAN	2,651	2022	2026	Land title (SHM) in progress, RaCP in progress
3	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTM	SAWITA MILL		2021	2023	Has been certified
3.1	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	SWTE	SAWITA ESTATE	3,810	2021	2023	
3.2	PT SAWITAKARYA MANUNGGUL	KALIMANTAN SELATAN	PMKE	PAMUKAN ESTATE	2,972	2021	2023	
3.3	PT SAWITAKARYA MANUNGGUL (PLASMA)	KALIMANTAN SELATAN	SWTA	SAWITA KKPA	1,154	2023	2024	Land legality process
4	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNM	RANTAU PANJANG MILL		2022	2023	Has been certified
4.1	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	RPNE	RANTAU PANJANG ESTATE	4,689	2022	2023	
4.2	PT KRESNA DUTA AGROINDO (PLASMA)	KALIMANTAN TIMUR	RPNA	RANTAU PANJANG KKPA	982	2023	2027	Land title (SHM) in progress
5	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKMM	SUNGAI KIKIM		2022	2023	Has been certified
5.1	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SKME	SUNGAI KIKIM ESTATE	1,845	2022	2023	
5.2	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SPGE	SUNGAI PANGI ESTATE	3,119	2022	2023	
5.3	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SMIE	SUNGAI MUSI ESTATE	1,736	2022	2023	
5.4	PT SAWIT MAS SEJAHTERA	SUMATERA SELATAN	SSLE	SUNGAI SALING ESTATE	2,161	2022	2023	
5.5	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SENE	SUNGAI ENIM ESTATE	1,725	2022	2025	RaCP in progress; Concept Note reviewing process in RSPO
5.6	PT BUMI SAWIT PERMAI	SUMATERA SELATAN	SLME	SUNGAI LEMATANG ESTATE	2,081	2022	2025	
5.7	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SBGE	SUNGAI BUNGUR ESTATE	2,323	2022	2025	RaCP in progress; Concept Note reviewing process in RSPO
5.8	PT PRIMA CIPTA MANDIRI	SUMATERA SELATAN	SLGE	SUNGAI LINGSING ESTATE	1,025	2022	2025	
6	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMGM	SUNGAI MAGALAU MILL		2023	2026	RaCP in Progress
6.1	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SNKE	SENAKIN ESTATE	2,787	2023	2026	RaCP in Progress
6.2	PT SINAR KENCANA INTI PERKASA	KALIMANTAN SELATAN	SMUE	SUNGAI MAGALAU ESTATE	1,707	2023	2026	RaCP in Progress
7	PT KRESNA DUTA AGROINDO	KALIMANTAN TIMUR	GKMM	GUNUNG KOMBENG MILL		2023	-	Exclude from timebound plan due to operation discontinued

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

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

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

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

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

3.3 Details of Nonconformities

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

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

Opportunity for Improvements	
OFI #	-Description
OFI 1	The company already has land rights for all its operational areas, however without considering the company can ensure an increase in land rights, especially for the process of issuing SHM certificates with the relevant agencies in the Sungai Panci Plasma, it can be but necessary to lead to a future nonconformity if not addressed. (Indicators 4.4.1)

Positive Findings	
PF #	Description
PF 1	-

3.3.1 Status of Nonconformities Previously Identified and Opportunity for Improvement

Previous Audit Critical (Major) Non-conformity			
NCR Ref #	-	Issued Date	-
Due Date	-	Closure Date	-

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

Previous Audit Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Company have the opportunity to always ensure and follow up with relevant agencies regarding progress related to status of areas that are included in the company operational area.</p> <p>Verification / Follow-up actions: Based on consultation public with management and agency, the existence of forest areas in the HGU is still in process.</p>
OFI 2	<p>OFI Statement: The company has the opportunity to ensure that the special health check is carried out according to a predetermined schedule.</p> <p>Verification / Follow-up actions: The company has done medical checkup for all workers.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
-				
-				
-				

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss PT Sinar Kencana Inti Perkasa – Sungai Kupang 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)
Governmental Department (Kotabaru Regency)	<ul style="list-style-type: none"> - Manpower department - Environmental department - Plantation department - National land department 	Face to face interview
Communities	<ul style="list-style-type: none"> - Village of Telaga Sari - Village of Pantai Baru - 13 smallholders/landholder of Plasma - KUD Gajah Mada as smallholder organization 	Face to face interview
Union	<ul style="list-style-type: none"> - Worker union - Gender committee 	Face to face interview
Contractor	CV Karya Sari (non-certified FFB supplier)	Face to face interview

Stakeholders comment	
1	<p>Feedbacks: Manpower Department of Kotabaru regency</p> <ul style="list-style-type: none"> - No workforce issues reported to the manpower department because the workers problem is solved internally through bipartite. - The worker union of each operational unit PT Sinar Kencana Inti Perkasa are proactive to address workers issues.

	<ul style="list-style-type: none"> - Specific time working agreement or PKWT are employed in the company, but the manpower department have no information related the working area and the job type. - Minimum wage has been met the regulation. - Suggestions to companies regarding workforce reporting should also use the application provided by the local government (www.detik-hi.com).
	<p>Audit Team verification and response:</p> <p>No negative issues need to further observation. Based on document verification and worker interview, all PKWT (contract worker) not working in main activities (harvesting).</p>
2	<p>Feedbacks: Plantation Department of Kotabaru regency</p> <ul style="list-style-type: none"> - Legal requirement of PT Sinar Kencana Inti Perkasa has been met and complied. - Percentage of smallholder development was fulfilled the regulations and it is under Sungai Panci Plasma where the activities are fully managed by the company. - Plantation grade assessment or Penilaian Usaha Perkebunan (PUP) have been conducted in December 2023 with the result is Class II. Now, the company is waiting for the certificate issued by Regent.
	<p>Audit Team verification and response:</p> <p>No negative issues need to further observation</p>
3	<p>Feedbacks: Environmental Department of Kotabaru regency</p> <ul style="list-style-type: none"> - SEIA or AMDAL of PT Sinar Kencana Inti Perkasa is still applicable because there are no additional activities that cause of environmental impacts. - The challenging now is the environmental management report needs to improve on the review of emission aspects and its permit as referred to PP No.22 Tahun 2021. - The positive efforts that have been implemented by the company on environmental aspects should be added in the periodical report, such as HCV management and monitoring. - Considering to reviewing the SEIA or AMDAL because the assessment is over than 10 years, it might be additional impacts is occurring at present activities.
	<p>Audit Team verification and response:</p> <p>No negative issues need to further observation</p>
4	<p>Feedbacks: National Land and Spatial Department of Kotabaru regency</p> <ul style="list-style-type: none"> - Land use of PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) consist of Land title (HGU), Building rights (HGB) and Use rights title (Hak Pakai) and the use of the land are appropriate with the rights. - Report of land use are frequently submitted to the national land office as an actual use. - There is no land conflict/disputes upon the company.
	<p>Audit Team verification and response:</p> <p>No negative issues need to further observation</p>

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5	Feedbacks: Gender Commite of PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) <ul style="list-style-type: none"> - No issues on sexual harassment, abuse, domestic violence, or women's rights violation. - In some cases, bullying to the workers sometime occurs but it can be solved by the committee gender.
	Audit Team verification and response: No negative issues need to further observation.
6	Feedbacks: Worker Union of PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) <ul style="list-style-type: none"> - Collective labor agreement or PKB is delay being updated, due to postponed during 2020-2021 caused covid-19, but the renewal documents have been prepared to be submitted to the manpower department office. - Specific time working agreement or PKWT are employed in the company for the specific job desk.
	Audit Team verification and response: No negative issues need to further observation. Based on document verification and worker interview, all PKWT (contract worker) not working in main activities (harvesting).
7	Feedbacks: Representative of KUD Gajah Mada (Sungai Panci Plasma/scheme smallholder) <ul style="list-style-type: none"> - The existence of PT SKIP is very helpful the local communities regarding the scheme smallholders' program, because formerly the smallholders are transmigrant since 1982 (government program) where migrated in this area without any livelihood. - Scheme smallholders that developed by the company make the new opportunities for the communities to work at plantation and their land also generates income due to this program. - Income and wellbeing of the smallholders are increase significantly after the company realizing the smallholder program.
	Audit Team verification and response: No negative issues need to further observation
8	Feedbacks: CV Karya Sari (non-certified FFB supplier) <ul style="list-style-type: none"> - Feel happy partnering with the company, because PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) are very professional and strict to selecting the supplier including the FFB's traceability. - Become more knowledgeable about RSPO and the correct regulations regarding the environment, OHS and FFB sources that comply with standards and regulations. - No issues on payment and the prices.
	Audit Team verification and response: No negative issues need to further observation
	Feedbacks: Village of Telaga Sari

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9	<ul style="list-style-type: none"> - Income and wellbeing of the smallholders are increase significantly after the company realizing the smallholder program. - The existence of PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) is very helpful the local communities regarding the scheme smallholders' program, because formerly the smallholders are transmigrant since 1982 (government program) where migrated in this area without any livelihood. - The issue is cattle grazing by the community that encroach the plantation.
	<p>Audit Team verification and response:</p> <p>Based on the results of field observations, the company carried out outreach using warning boards regarding the prohibition of grazing livestock on the company's plantation sites.</p>
10	<p>Feedbacks: Village of Pantai Baru</p> <ul style="list-style-type: none"> - Income and wellbeing of the smallholders are increase significantly after the company realizing the smallholder program. - The existence of PT SKIP (PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill) is very helpful the local communities regarding the scheme smallholders' program, because formerly the smallholders are transmigrant since 1982 (government program) where migrated in this area without any livelihood. - Funding assistance for the teacher who teach the religion study.
	<p>Audit Team verification and response:</p> <p>No negative issues need to further observation</p>

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

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

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

Formal Signing-off of Assessment Conclusion and Recommendation

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

Report prepared by	Acceptance of Assessment Conclusion
Name: Briyogi Shadiwa	Name: Yahya Mustakim
Company Name: PT BSI Group Indonesia	Company Name: PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill
Title: Lead Auditor	Title: Sustainability Department Head
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 6 June 2024	Date: 6 June 2024

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Appendix A: Summary of Findings

Criterion / Indicator		Assessment Findings	Compliance
Principle 1: Behave ethically and transparently Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.			
Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.			
1.1.1	(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -	There are no changes regarding the documents that can be accessed and provided to stakeholders. Documents that can be accessed by stakeholders such as employee lists, NPWP, local tax payments/retributions, environmental documents, company, production area data and application for fertilization, proof of land ownership and HGU certificates, High Conservation Value reports, Social Impact Reports assessment, social activity document, work accident report, OHS committee report, ISPO audit report document, human rights policy document. If the requested information is not included in the list of information, it is necessary to first consider and approval by the top management.	Complied
1.1.2	Information is provided in appropriate languages and accessible to relevant stakeholders. - Minor compliance -	Based on public consultation with relevant stakeholder such as Environmental Agency & Labor Agency of Kotabaru Regency, Communities representative of Pantai Baru Village its known that they already know about the document that can be access (the list informed in indicators 1.1.1). The document that can be access in in Bahasa Indonesia (appropriate languages).	Complied
1.1.3	(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -	All request of information has been recorded in Logbook record for each management unit. Based on logbook record for 2023/2024 period, there's no record of information request from relevant stakeholders. Meanwhile, the certificate holder has submitted mandatory reports on a	Complied

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		regular basis to the relevant agencies, such as employment reports, environmental management reports, and plantation development reports.	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>The procedure that has been informed in indicators 1.1.1 has been socialized to all relevant stakeholders in October 2023. The record of socialization informs that the activities attended by surrounding communities representative, contractors and FFB supplier including smallholders.</p> <p>Based on public consultation with relevant stakeholder such as Environmental Agency & Labor Agency of Kotabaru Regency, Communities representative of Pantai Baru Village its known that they already know about the document that can be access (the list informed in indicators 1.1.1).</p>	Complied
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>	The list of stakeholders is managed by the certification unit which is divided into several classifications as follows: Government Agency, Worker Union, FFB supplier, CPO transporter, gender committee, community leaders, village leaders and contractors.	Complied
Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.			
1.2.1	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no change related to the company's ethical policy, the policy is still the same as the previous year's audit results.</p> <p>PT Sinar Kencana Inti Perkasa has a GAR Social and Environmental Policy (GSEP) on 2015 which contains policies related to the code of integrity and ethical behavior. The policy regulates business ethics:</p> <ul style="list-style-type: none"> The company will continue to practice and disseminate shared values to all employees. Human Rights, Labor, Environment, and anti-corruption 	Complied

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		<ul style="list-style-type: none"> • Zero tolerance for any actions or forms of corruption in business practices. • Implement ethical behavior standards in the management of all business practice activities. • Recognize, practice, and promote transparent Good Corporate Governance. <p>Based on the results of interviews with workers' representatives (Estate and Mill) and parties such as representatives of the trade unions of each unit, it is known that the code of ethics policy has been submitted periodically. In addition, the company has also shown documented evidence of periodic socialization related to ethical policies to all estate and mill employees and contractors on 6 January 2024, 15 February 2024, and 7 May 2024. Thus, it can be concluded that the company has owned and declared an honest and corruption-free business code of ethics that has been disseminated to the public.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>A comprehensive system for monitoring compliance and implementation of ethical business policies and practices was carried out through the Operational Internal Audit (OIA). The company also showed the mechanism in implementation The company's policy as state on the agreement that the parties have to be fulfil the existing regulation such as do not employ any child labor, prohibit any corruptions and frauds, and disallowance of forced labor.</p> <p>Based on the interviews with workers in Mill and Estate, they worked in the company wasn't through any agent or labor supplier and there were not any fees during recruitment.</p>	Complied

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		<p>The company also showed some SOPs related to monitor the compliance and implementation of ethical business practices, here as follows:</p> <ul style="list-style-type: none"> • Policy of recruitment (KHI-smart/001-1) validated on 01 March 2018 by the Managing Director Human Resource which stated that there was no cost in recruitment process. The company had guaranteed the cost of recruitment if there were any migrant worker. • SOP of handling grievance and dissatisfaction (No. SOP/SMART/SUST/IV/003) last revision on 8 March 2022 which stated that the company guaranteed the freedom of speech by keeping the identity of the employee confidentially. <p>In addition, the company has also shown documented evidence of periodic socialization related to ethical policies to all estate and mill employees and contractors on 6 January 2024, 15 February 2024, and 7 May 2024. Based on the management review and internal audit document, there were no violation against the company's ethical codes.</p>	
Principle 2: Operate legally and respect rights Implement legal requirements as the basic principles of operation in any jurisdiction.			
Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.			
2.1.1	(C) The unit of certification complies to relevant regulations. - Critical (Major) compliance -	<p>The company has list of regulations of 2024 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment. Some examples of regulations compliance that have been done such as:</p> <p>Land legality</p>	Complied

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		<p>In term of legal and permit regulation compliance, company are able to show several documents, such as Location Permit and Land Tenure or Land Use Right (HGU).</p> <ol style="list-style-type: none">1. HGU number 1 located in South Kalimantan Province, Kotabaru Regency, South Kelumpamg District, Kelumpang Hulu, Pulau Panci Village, Seraongga, Bakau, Sungai Kupang in the name of PT SKIP covering an area of 55,660,000 M3 was issued by the Head of Kotabaru Regency Land Office on 23 September 1996 with Decree of the Minister of Agrarian Affairs/Head of the National Land Agency no 8/HGU/BPN/1996 on 14 February 1996, valid for 35 years until 19 September 2031 with the designation of oil palm plantation.2. HGU number 1 located in South Kalimantan Province, Kotabaru Regency, South Kelumpamg District, Sangking Baru Village, Tapaling, Jaya, Sungai Kupang, Pantai Baru, Bumi Asih, Pembelacanan in the name of PT SKIP covering an area of 31.340.000 M3 was issued by the Head of Kotabaru Regency Land Office on 18 November 1996 with Decree of the Minister of Agrarian Affairs/Head of the National Land Agency no 30/HGU/BPN/1996 on 31 July 1996, valid for 35 years until 18 November 2031 with the designation of oil palm plantation.3. HGU number 1 located in South Kalimantan Province, Kotabaru Regency, South Kelumpamg District, Sungai Kupang Jaya Village in the name of PT SKIP covering an area of 5.442.070 M3 was issued by the Head of Kotabaru Regency Land Office on 15 August 1997 with Decree of the Minister of Agrarian Affairs/Head of the National Land Agency no 8/HGU/BPN/1996 on 17 April 1997, valid for 35 years with the designation of oil palm plantation.	
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		<p>Building Right Title/Hak Guna Bangunan (HGB)</p> <ol style="list-style-type: none"> HGB number 1 located in South Kalimantan Province, Kotabaru Regency, South Kelumpamg District, Sungai Kupang Village and Karang Payau Village in the name of PT SKIP covering an area of 29,3 Ha was issued by the Head of Kotabaru Regency Land Office on 20 September 2002 with Decree of the Minister of Agrarian Affairs/Head of the National Land Agency no 28/HGB/BPN/2002 on 1 Agustus 2002, valid until 14 September 2032 the designation of palm oil processing plant. <p>Example Certificate of Title/Sertifikat Hak Milik (SHM) for Sheme Smallholder (SPNA)</p> <ol style="list-style-type: none"> SHM number 127 is located in South Kalimantan Province, Kota Baru Regency, South Kelumpamg District, Telaga Sari Village in the name of Mr. KTK covering an area of 27,500 M3 issued by the Head of the Land Office of Kota Baru District on 25 September 2002 with Decree no 18/420.3/M-1/471.KP-10 on 4 September 2002. SHM number 149 is located in South Kalimantan Province, Kota Baru Regency, Kelumpang Hilir District, Pulau Panci Village in the name of Mrs. MRY covering an area of 20.000 M3 issued by the Head of the Land Office of Kota Baru District on 5 October 2005 with Decree no 420/35/104/KP-10 on 29 September 2005. SHM number 119 is located in South Kalimantan Province, Kota Baru Regency, South Kelumpamg District, Mandala Village in the name of Mr. DRD covering an area of 17.500 M3 issued by the Head of the Land Office of Kota Baru District on 30 Dec 2002 with Decree no 19/420.3/M-1/435.KP-10 on 5 September 2002. <p>Total SHM SPNA= 3.259,29 Ha.</p>	
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		<p>For Pulau Panci Village (SPNA) there is still land ownership legality that has not been SHM with an area of 414,700 m² (including 24,121 M³ of village treasury land) with 21 plots of farmers' land and 1 plot of village treasury land. For Pelajau Baru Village, all land ownership legality is still not SHM with an area of 690.98 Ha.</p> <p>So that the total area of plasma is 3,259.29 ha, and those that do not have SHM are 41.47 ha + 690.98 ha = 732.45 ha.</p> <p>The following is an example of land legality in Pualu Panci Village that does not yet have SHM:</p> <p>Certificate of right of use located in Pulau Panci Village with number 1144 in the name of SMT Bin RSN issued by the Regent of Kotabaru on 18 March 1988, based on the Decree of the Governor of the Regional Head of South Kalimantan Province dated 2 February 1988 with number SK.20/PHT-HP/Trans-SKT.IVE/1988 with the expiration date of the right on 2 February 1993 with an area of 10,000 m².</p> <p>Right to use certificate located in Pulau Panci Village with number 1233 in the name of STN issued by the Regent of Kotabaru on 18 March 1988, based on the Decree of the Governor of the Province of South Kalimantan dated 2 February 1988 with number SK.20/PHT-HP/Trans-SKT.IVE/1988 with an expiry date of 2 February 1993 with an area of 10,000 m².</p> <p>The process of increasing the title to SHM is still being processed by the Village.</p>	
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		<p>Besides that, unit of certification also has business permit consist of Decree of the Kotabaru Regent Number 188.45 / 440 / KUM / 2011 dated 28 December 2011 concerning the Re-Registration of PT Sinar Kencana Inti Perkasa Plantation Business Permits (IUP) covering an area of 14,872.39 Ha, Kelumpang Tengah, Kelumpang Hulu, Kelumpang Selatan and Sungai Durian Districts in Kotabaru District. In the decree, it was stated that the Regent of Kotabaru "Approved the Re-registration of Plantation Business Permits (<i>IUP</i>) to PT. Sinar Kencana Inti Perkasa with an area of 14,872.39 hectares and Plantation Industry (Product Processing Unit) with a capacity of 60 tons of FFB / hour.</p> <p>Initially the area of PT Sinar Kencana Inti Perkasa was a forest area that had been released but based on the overlay map of PT Sinar Kencana Inti Perkasa with RTRWP 2015-2035 (Reg no: RPMNP/21/11/214/023), scale 1:100,000 with Map Designation of Area No 435/Menhut-II/2009 (Reg No: RPMNP/21/11/214/024) Scale 1: 100,000, showing that some of PT SKIP's legal areas are within the Nature Reserve area. In this regard, the company has shown evidence of communication with the Ministry of Environment and Forestry, where the last communication was:</p> <ul style="list-style-type: none"> • Letter of Manager Document & License (D&L) PT Sinar Kencana Inti Perkasa No. 04/DL-SKIP/VI/2021 dated 16 June 2021 regarding the Request for Confirmation of Forest Areas related to the overlap area of PT Sinar Kencana Inti Perkasa which is included in the Nature Preserve Area to the Head of Forest Area Consolidation Region V Banjar Baru. The letter has been received by <i>BPKH</i> as of June 18, 2021. • Forest Area Consolidation Agency (<i>BPKH</i>) Region V Banjar Baru submitted response letter No. 	
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		<p>S.967/BPKH.V/PKH/UM/7/2021 dated July 5, 2021, which stated that part of PT Sinar Kencana Inti Perkasa's HGU is in the Kelautku Nature Preserve Area in the Kelumpang Bay and Sea Strait Preserve Area sections which reach currently still in the process of completion. Currently the Forest Area Consolidation Center Region V – Banjar Baru is carrying out the process of delineating forest areas in the province of Kalimantan Selatan.</p> <ul style="list-style-type: none">• Letter of Manager Document & License (D&L) PT Sinar Kencana Inti Perkasa No. 12/DL-SKIP/C/XXII dated 03 October 2022 regarding Application for Confirmation of Forest Areas, in which the company conveys its current status and asks for a solution to the overlapping HGU land included in the forest area. The letter has been well received by the Forest Area Consolidation Center Region V and has been replied to by the Forest Area Consolidation Center with Letter No. S.1051/BPKH.V/PKH/UM/10/2022 dated 24 October 2022 concerning Information on the Status of Forest Areas, which explains that solutions related to the existence of forest areas in the HGU area of PT Sinar Kencana Inti Perkasa are still in the stage/process of completion. <p>Based on the results of interviews with the Head of Forest Area Inauguration and Planning Section of the Forest Area Consolidation Agency (<i>BPKH</i>) of the Kalimantan Selatan Province, it was conveyed that currently it is true that revisions to PT SKIP's operational area which are included in the forest area status are being processed and have arrived at the relevant ministries in Jakarta.</p> <p>Related to this, the company has sent a letter requesting confirmation of the forest area to the head of the Banjarbaru Region V Forest Area Determination Office on 2 February 2024 with number: 01/DL-</p>	
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		<p>SKIP/II/XXIV in the letter the company requested information related to the current forest area position determination and whether the forest area position determination was in the PT SKIP area. Until the audit took place, there was no answer from the relevant agencies.</p> <p>BMP, OHS Aspects and Worker Welfare</p> <p>The company has complied with laws and regulations on BMP, OHS and Worker Welfare aspects, namely:</p> <p>Companies can show evidence of compliance with statutory requirements, one of which is by using registered and licensed pesticides. The list of pesticides used explains the name of the pesticide used, the active ingredient, the date the permit was issued, the registration permit number, and the pesticide use target.</p> <p>Here are some samples for fulfilment of OHS SKPM fulfilment:</p> <ul style="list-style-type: none"> - General OHS Expert (1 person) - SIO Operator 1st class steam aircraft (3 people) - SIO Lift aircraft operator-Whell loader (2 people) - SIO Lift lift aircraft operator-Over head crane (5 people) - Certificate of Competency for Welders (3 people) - First Aid Officer (3 people) - Certificate of Competency in Electrical OHS Engineering (3 people) - Hyperkes (1 person) - SIO Class I power and production aircraft (4 people) 	
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		<p>- Operational Person in charge of water pollution control (2 people)</p> <p>Some SIOs and competencies have expired and are in the process of being renewed, the company has demonstrated the renewal process as follows:</p> <ol style="list-style-type: none">1. Minutes of Extension of Occupational Safety and Health Certification Services of PT Aksa Daya Indonesia with number: 0467/ADI-RH/IX/2023 on 19 September 2023 for 4 electricians and 2 aircraft operators.2. Minutes of the Extension of Occupational Safety and Health Certification Services of PT Aksa Daya Indonesia with number: 0468/ADI-RH/IX/2023 on 19 September 2023 for 3 electricians and 2 aircraft lift operators.3. Minutes of Extension of Occupational Safety and Health Certification Services of PT Aksa Daya Indonesia with number: 0469/ADI-RH/IX/2023 on 19 September 2023 for 1 AK3U, 1 Steam Plane, 6 electricians and 6 aircraft lift operators.4. Minutes of the Extension of Occupational Safety and Health Certification Services of PT Aksa Daya Indonesia with number: 0470/ADI-RH/IX/2023 on 19 September 2023 for 1 electrician and 9 aircraft operators. <p>In addition, the company has a licence to operate power and production machinery and lifting and transport equipment with a total of 32 types of licences such as: Boiler, Steam Plane, Pressure Vessel, Over Head Traveling Crane, Diesel Motor, Steam Turbine, Lightning Distribution Installation, and Electrical Installation.</p>	
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		<p>Based on the review of the test documents of the power and production aircraft and steam aircraft, some have expired in 2022 and 2023, in this regard, the company has shown the minutes of inspection and testing of operational machinery of PT SKIP-Sungai Kupang Mill from PJK3 PT Ilham Fumigasi Indonesia on 15 August 2023 for 3 over head travelling cranes, 2 lifting aircraft, 2 lightning distributor installations, 1 electrical installation, and 2 steam boilers, on 31 January 2024 for 2 diesel motors and 3 steam turbines. With a statement that the certificate of examination and testing results is still in process at the Manpower Office.</p> <p><u>Compliance with Environment Regulation:</u></p> <p>The certification unit already has environmental documents along with their environmental permits listed in the following documents:</p> <ul style="list-style-type: none">• AMDAL document according to AMDAL Approval Letter No. 104/ANDAL/RKL-RPL/BA/VIII/1996 by the Minister of Agriculture of the Republic of Indonesia on 9 August 1996. The planned area of activity is 16,485 ha and only 15,000 of which can be developed divided into Senakin Estate, Sungai Panci Estate, Sungai Kupang Estate and Sungai Cantung Estate. AMDAL document "PT Sinar Kencana Inti Perkasa" related to oil palm plantation activities and its processing factory in Kelumpang Hulu and Tengah Districts, Kotabaru District, Kalimantan Selatan Province with a mill capacity of 60 tons of FFB/hour. • Documents for updating the Environmental Management Plan (RKL) and Environmental Monitoring Plan (RPL) dated April 29, 2013 according to the recommendation letter from the Kotabaru District BLHD No. 660/19/TA-AMDAL/BLHD/2013 and minutes of the technical meeting on the improvement of the RKL RPL document for PT SKIP's oil palm	
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		<p>plantation and processing activities by the UKL-UPL Technical Team of Kotabaru District. RKL RPL has been adjusted to the relevance of field operations and the company's current conditions.</p> <ul style="list-style-type: none"> • The company has a Technical Approval for Compliance with Quality Standards for Utilisation of Wastewater to land a.n PT. Sinar Kencana Inti Perkasa - Sungai Kupang PKS with number 660.3.4/533/DLH-PPKL/VII/2022 on 11 August 2022 from the head of the Kotabaru Regency Environmental Service. The utilisation location is in 24 blocks with an area of 321.60 ha. • The company has a Technical Approval for Compliance with Domestic Wastewater Discharge Quality Standards a.n PT Sinar Kencana Inti Perkasa - Sungai Kupang Palm Oil Mill with number 660.3.4/559/DLH-PPKL.PAL/VII/2021 on 28 July 2021 from the head of the Kotabaru Regency Environment Agency. • The company has an Operational Feasibility Letter a.n PT Sinar Kencana Inti perkasa - Sungai Kupang Palm Oil Mill with number 660.3.4/756/DLH-PPKL.PAL/IX/2021 on 30 September 2021 from the head of the Kotabaru Regency Environment Agency. • The company already has a Temporary Warehouse of Hazardous Waste (TPS LB3) and has a permit from the agency that is located at the factory based on Recommendation Letter No. 660/16/PSLB3/DLH/2020 dated 28 September 2020 from DLH Kotabaru District regarding Technical Recommendations for Hazardous Waste Management for Hazardous Waste Temporary Storage Activity Permits to PT SKIP which are valid for 5 years with a total of 6 hazardous waste temporary storage units include Sungai Kupang Mill, Sungai Panci Estates, Sungai Panci Plasma and Sungai Kupang Estates. Based on this, the Kotabaru Regent's permit No.503/0835/PSLB3-PDPMPTSP/2020 was also issued from the PMPTSP Service of Kotabaru District regarding PT SKIP's Hazardous Waste Temporary Storage Permit dated September 29 2020 which is valid for 5 (five) years. The types of Hazardous waste that are 	
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		allowed to be stored are used oil, used batteries, used filters, contaminated waste, medical waste, lamps, electronic waste, chemical packaging and other types of Hazardous waste.	
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 unit of certification has a list of legal regulations contained in the Summary and Review of Conformity with Regulations and Legislations and Other Requirements include regional, national and international regulations. The regulations cover aspects of agribusiness, employment, environment, and other regulations related to the company operational activities. Evaluation of compliance with these regulations is carried out every year.</p> <p>In addition, the company also evaluates legal compliance for all contracts with third parties, which is carried out according to the principle of continuous improvement as described in indicator 2.2.2.</p>	Complied
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>Procedure of legal boundary stakes monitoring, and maintenance is presented in document No. SOP/SMART/CERSEHSD/SADV/I/004 dated 1 July 2014. Procedure mentioned that maintenance was carried out by foreman with supervision of Assistant Manager. Monitoring the boundaries of the HGU is done every 3 months.</p> <p>Based on field observations to several samples of HGU stakes determined by the auditors, namely Sungai Panci Estate (SPNE) and Sungai Kupang Estate (SKPE), it is concluded that all HGU stakes are in place according to their coordinates and are in good condition. Land boundaries with outsiders are clear, such as a large boundary road and trench that borders the HGU area. There is no indication of land use outside the HGU. Also, based on field observations to several samples of boundary stakes at Sungai Panci Plasma (SPNA), it is clear that the boundary stakes are in good condition and the management boundaries</p>	Complied

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		<p>for the SPNA area (KUD Gajah Mada) are in accordance with the coordinates showed.</p> <p>In addition, the Company has conducted monitoring and repair of HGU stakes owned which is carried out every 3 months, as an example is as follows:</p> <p>Monitoring and repair of SHM Stakes in SPNA Division I to IV on 3 May 2024 against 142 SHM stakes, the stakes are present and in good condition.</p> <p>Monitoring and repair of HGU Stakes in SPNE on 3 March 2024 against 42 HGU stakes, the stakes are present and in good condition.</p> <p>Monitoring and repair of HGU Stakes in SKPE on 2 May 2024 for 42 HGU stakes, stakes are present and in good condition.</p> <p>In addition, it does not appear that the company has planted outside the HGU area.</p>	
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.			
2.2.1	<p>A list of contracted parties is available.</p> <p>- Minor compliance -</p>	<p>The company has document of contractor list for each management unit which consists relevant stakeholder such as Government Agency, Communities representative, Surrounding Village, Contractors, FFB supplier, worker union and gender committee.</p>	Complied
2.2.2	<p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party.</p> <p>- Minor compliance -</p>	<p>The company showed agreement for third parties for each management which informed all specification and scope of work, such as:</p> <ul style="list-style-type: none"> - Work Agreement with PT Prayoga Utama (No. SPNE/JKTO/04/23/009, dated 17 April 2023) for house construction in SPNE. 	Complied

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		<ul style="list-style-type: none"> - Work Agreement with PT Sarana Lintas Bersama (No. 001/SKIP/SKPM/06/2016-CPO, dated 5 June 2020) for CPO transportation in SKPM. <p>Especially, regarding to comply law and regulation, all contractor has signed Integrity Pact for all contractors. The pact declared several clauses related to law obligation:</p> <ul style="list-style-type: none"> - There will be no acts of corruption, bribery or fraud in the use of funds or other resources. - Respect human rights and do not discriminate, do not carry out forced labor, do not employ underage workers and workers who come from human trafficking. - Obey to Indonesian Government Law, such as OHS, environment and worker welfare. <p>The company also showed implementation of government regulation, such a BPJS Ketenagakerjaan paid for PT Sarana Lintas Bersama for Period March 2024 and Salary paid based on Kalimantan Selatan wage minimum.</p>	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>As informed in indicators 2.2.2, all contractors have signed Integrity Pact for all contractors, including clause about disallowing child, forced and trafficked labour. The pact declared several clauses related to law obligation:</p> <ul style="list-style-type: none"> - There will be no acts of corruption, bribery or fraud in the use of funds or other resources. - Respect human rights and do not discriminate, do not carry out forced labour, do not employ underage workers and workers who come from human trafficking. 	Complied

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		<ul style="list-style-type: none"> - Obey to Indonesian Government Law, such as OHS, environment and worker welfare. <p>Based on interview with contractors, they already know about child worker prohibition. Auditor did not found any indication on field that contractor use child worker or forced labor.</p>	
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> • Information regarding the geolocation of FFB origins; • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. <p>- Critical (Major) compliance -</p>	<p>PT Sinar Kencana inti Perkasa supply by 2 third party direct FFB supplier beside own estate (Sungai Kupang Estate, Sungai panci Estate and Sungai Panci Plasma):</p> <ul style="list-style-type: none"> - KUD Giat (KUGX), Location/Address: Desa Sungai Kupang jaya, Kecamatan kelumpang Selatan, Kabupaten Kotabaru, Provinsi Kalimantan Selatan; Coordinate geolocation 3° 4' 21.794" S, 116° 4' 7.702" E; Land ownership: SHM (ownership certificate), sample seen: SHM No. 01704 dated 12/09/2028 on behalf Mariyatun area 18,180 m², SHM No. 01707 dated 12/09/2018 on behalf Moh. Said with area 24,410 m². NIB No. 9120119202735 dated 23/12/2019. - PT Gemilang Barokah Abadi (GBAX), Location/Address: Batu Licin, Kab. Tanah Bumbu, provinsi Kalimantan Selatan; Coordinate geolocation 115° 53' 17.891" E, 2° 59' 25.619" S; Nomor Induk Berusaha (NIB) 0220104152789 dated 28/01/2020, KBLI No. 46209- Perdagangan Besar Hasil Pertanian dan Hewan Hidup Lainnya. ; Land ownership: SHM (ownership certificate), sample seen: SHM No. 01200 dated 13/11/2008 on behalf Katinah with area 19,990 m². <p>Information on geolocation of FFB origin, land ownership status and operational business permit are available and can be shown during audit as above.</p>	Complied

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2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	<p>PT Sinar Kencana Inti Perkasa - Sungai Kupang Mill receive and process FFB from outside supplier, some are collectors/agent. List of agent/collector are as follow:</p> <ul style="list-style-type: none"> - Joya Anugrah Jaya (JAJX), Location/Address: Desa AKmpung melayu Jl. Rajawali No. 46C RT 004/RW 00, Kec. Sukajadi, Kota Pekanbaru Provinsi Riau; Coordinate geolocation 116° 11' 14.820" E, 3° 8' 23.880" S; Nomor Induk Berusaha (NIB) 9120103890159 dated 05/08/2019, KBLI No. 47219-Perdagangan Eceran Hasil Pertanian lainnya. Land ownership: SHM (ownership certificate), sample seen: SHM No. 01528 dated 11/04/2011 on behalf Yanto with area 20,000 m². - CV Karya Sari (CKSX), Location/Address: Desa Telaga Sari RT 005/000, Kecamatan Kelumpang Hilir, Kabupaten Kotabaru, Provinsi Kalimantan Selatan. Coordinate geolocation 116° 0' 21.119" E, 3° 8' 55.475" S; NIB No. 9120104582529 dated 22/05/2019, KBLI No. 46209- Perdagangan Besar Hasil Pertanian dan Hewan Hidup Lainnya. SHM (ownership certificate), sample seen: SHM No. 616 dated 18/12/2008 on behalf Sayono with area 19,999 m². - CV Borneo Sakti Atamaran (CBSX), Location/Address: Banjar Baru, Provinsi Kalimantan Selatan; Coordinate geolocation 115° 53' 39.415" E, 2°59' 32.316" S; Nomor Induk Berusaha (NIB) 9120215282202 dated 21/12/2019, KBLI No. 46209- Perdagangan Besar Hasil Pertanian dan Hewan Hidup Lainnya. Land ownership: SHM (ownership certificate), sample seen: SHM No. 00114 dated 12/04/2011 on behalf Miskun with area 19,445 m². <p>Company has provide the information regarding the geolocation of FFB origins, proof of ownership status, right/claim of the land by grower/smallholder, and valid trading license as described above.</p>	Complied
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		Companies can also show proof of legality documents owned by the sample farmers above in the form of certificates of land rights they own, as well as information on the location of their land which is not in a disputed area or state land and forest areas under protection status.	
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 -	<p>The certification unit has shown the document of long-term management plan year 2024-2027, consist of: profitability, FFB production, revenue, estate cost, selling cost, bulking cost, general assumptions (CPO price, inflation rate, ex-change rate 2024, disc rate, transportation cost) and net profit/loss.</p> <p>The Management Plan has included:</p> <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. • Plan for management of third party FFB • Quality of planting materials • 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 prices • Financial indicators – profitability forecast (income vs cost) • Projected expansion (area, mill capacity, infrastructure, social amenities) • General strategy and allocation for environmental and social 	Complied

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		<p>management (refer to P5, P6 and P8)</p> <ul style="list-style-type: none">The Management Plan is subjected to an annual review. The 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>Projection of Production:</p> <table><tr><th>Description</th><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th></tr><tr><td>FFB:</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>- SKPE (MT)</td><td>58,081</td><td>143,996</td><td>165,346</td><td>181,957</td><td>190,795</td></tr><tr><td>- SPNE (MT)</td><td>1,064</td><td>4,692</td><td>5,503</td><td>8,092</td><td>10,562</td></tr><tr><td>- SPNA (MT)</td><td>20,550</td><td>30,850</td><td>34,119</td><td>35,719</td><td>37,096</td></tr><tr><td>Total (MT)</td><td>76,694</td><td>179,539</td><td>204,969</td><td>225,768</td><td>238,453</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CPO Production (MT)</td><td>15,740</td><td>35,459</td><td>40,481</td><td>44,589</td><td>47,094</td></tr><tr><td>PK Production (MT)</td><td>3,985</td><td>8,977</td><td>10,248</td><td>11,288</td><td>11,923</td></tr><tr><td>OER (%)</td><td>19.75</td><td>19.75</td><td>19.75</td><td>19.75</td><td>19.75</td></tr><tr><td>KER (%)</td><td>5.00</td><td>5.00</td><td>5.00</td><td>5.00</td><td>5.00</td></tr></table> <p>Long term business plan has include scheme smallholder Sungai Panci plasma (SPNA).</p>	Description	2024	2025	2026	2027	2028	FFB:						- SKPE (MT)	58,081	143,996	165,346	181,957	190,795	- SPNE (MT)	1,064	4,692	5,503	8,092	10,562	- SPNA (MT)	20,550	30,850	34,119	35,719	37,096	Total (MT)	76,694	179,539	204,969	225,768	238,453							CPO Production (MT)	15,740	35,459	40,481	44,589	47,094	PK Production (MT)	3,985	8,977	10,248	11,288	11,923	OER (%)	19.75	19.75	19.75	19.75	19.75	KER (%)	5.00	5.00	5.00	5.00	5.00	
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3.1.2	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>PT SKIP has conducted replanting since 2013 for Sungai Kupang Estate (SKPE) and has been done in 2022; while in Sungai Panci Estate replanting has been conducted since 2016 (652.41 ha), 2017 (395.05 ha), 2018 (452.46 ha), 2019 (705.20 ha), 2020 (795.96 ha).</p> <p>Annual replanting program of PT Sinar Kencana Inti Perkasa refer to “Rencana Replanting year 2023-2079”. Replanting program of PT Sinar Kencana Inti Perkasa are as follow:</p> <table><tr><th>Estate</th><th>Replanting Program (Ha)</th><th>Total</th></tr><tr><td></td><td></td><td></td></tr></table>	Estate	Replanting Program (Ha)	Total				Complied																																																												
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		<table><tr><td></td><td>2023</td><td>2024</td><td>2025</td><td>2026</td><td>2025</td><td></td></tr><tr><td>SPNE</td><td>290.83</td><td>392.74</td><td>214.79</td><td>-</td><td>-</td><td>898.36</td></tr><tr><td>SKPE</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>SPNA</td><td>789</td><td>1,760</td><td></td><td></td><td>-</td><td>3,259</td></tr><tr><td>Total</td><td>1,079.83</td><td>2,152.74</td><td>214.79</td><td>-</td><td>-</td><td>4,157.36</td></tr></table> <p>Replanting realisation 2024 ytd May 2024 in Sungai Panci Plasma Estate: total 789 ha. Next replanting in Sungai Panci Plasma will be conducted in 2024 – 2025 with area of 1,760 ha. Replanting realisation was delayed in Sungai Panci Plasma Estate due to waiting for PSR program.</p> <p>Replanting program and realisation was review by management through management meeting.</p> <p>There is no peat area in Sungai Kupang Estate, Sungai Panci Estate and Sungai panic Plasma, PT Sinar Kencana Inti Perkasa.</p>		2023	2024	2025	2026	2025		SPNE	290.83	392.74	214.79	-	-	898.36	SKPE	-	-	-	-	-	-	SPNA	789	1,760			-	3,259	Total	1,079.83	2,152.74	214.79	-	-	4,157.36	
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3.1.3	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill has a procedure for management review as per “SOP Tinjauan Manajemen SOP/SMART/UMUM/SADV/I/010” Rev.00 dated 2 January 2014. According to procedure, management review conducted minimum once a year.</p> <p>Latest management review conducted on 2 August 2023. Management review discuss agenda internal sustainability verification, implementation of Internal Sustainability Verification (RSPO, ISPO, SCCS, ISCC, SMK3) and other concern. Minutes of management review are available ; Management review are attend by managerial team and staff. Based on minutes of management review, the meeting has discussed:</p> <p>- Internal audit result (RSPO, SCCS, ISPO, ISCC, SMK3); follow up for internal audit result: implementation of housekeeping workers</p>	Complied																																			

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		<p>emplacement, discipline of PPE usage and OHS training program, MCU for workers, OHS licensed training and renewal OHS license.</p> <ul style="list-style-type: none"> - Internal communication: company management and employee communication are well maintained. - Customer feedback: Customer satisfactory of refinery Tarjun are well maintained, stakeholder feedback and relation are running well. - Changes that could affect the management system; the unit of certification have implements E-fact (electronic field activity capture and traceability) as the innovation in 2022, and E-fact for oil palm upkeep monitoring in 2023; - Training needed: training for new OHS licensed in accordance with regulation. - Improvement Recommendations; maintained commitment of management unit to implement the sustainability in all activity. <p>Minutes of management review documented in F/SMART/UMUM/SADV/010/001.</p> <p>The unit of certification has a system to improve practices in line with new information and techniques. Estate Manager is the personnel in charge (PIC) to improve practices based on new information and technique. Information is updated through structural system, e.g. President Director to VPA, VPA to Regional Controller, Regional Controller to Estate Manager, Estate Manager to Field Assistant, then Field Assistant to Mandor and worker. Estate Manager communicated to Field Assistant through meeting and Field Assistant communicated to worker through morning briefing.</p>	
<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.</p>			

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3.2.1	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a record of implementing continuous improvement. The document which contains, among others:</p> <p>Action Plan for continuous improvement in Sungai Panci Estate:</p> <ul style="list-style-type: none"> - Wiping tools with clip model - Utilization of used plate iron to repair crane grapple nails - Cover hopper emdek - Mechanization of solid sediment dredging in flat bed land applications - Trailer hopper knockdown system to maximize performance - Planting <i>Mucuna sp</i> mechanically in the replanting area using aps - 3020 (automatic plough seeder) - "Si Jari Sakti" to handling <i>Oryctes rhinoceros</i> in immature area - Contour road maintenance using PVC pipes - Water pump system coupling flexible - Collection area model harvesting mechanization system Bin system grabber <p>Action Plan for continuous improvement in Sungai Kupang Estate:</p> <ul style="list-style-type: none"> - Water tunnel 2M Type G225 - Standard road maintenance - Planting <i>Mucuna sp</i> mechanically in the replanting area using aps - 3020 (automatic plough seeder) - Trailer hopper knockdown system to maximize performance - Cover hopper emdek - Mechanic spraying use Boom sprayer - Application of GAR Sustainability Information System (GSIS). - EFB monitoring application 	Complied
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		<ul style="list-style-type: none"> - "Si Jari Sakti" to handling Oryctes rhinoceros in immature area <p>Action Plan for continuous improvement in Sungai Kupang Plasma:</p> <ul style="list-style-type: none"> - Modification of pole claims on high trees - Modification bushing gearbox fertilizer spreader "Emdek" <p>Action Plan for continuous improvement in Sungai Kupang Mill:</p> <ul style="list-style-type: none"> - Anti-heat rickshaw - Automatic control Outlet kernel silo - Box panel anti corrosive <p>The implementation of continuous improvements carried out by the company has considered 3 important points in sustainability, namely company profits (profit), social and employment (people) and also consideration of environmental impact and natural conditions (planet).</p>	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>The company has shown the auditor regarding the RSPO metric template Version 2.1 that has been filled in according to the facts and data in the company's record documents, such as the number of workers, the area of production to the record of work accidents. Based on team auditor's review, the information has been matched with others document, such as supply chain record, demographic workers, etc.</p>	Complied
Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>Estate:</p> <p>Standard Operating Procedures for Estates have been developed in SOP (Standard Operating Procedure) which revised on 15 July 2020. The procedures were includes new area and replanting planning, nursery, land clearing, preparation before planting, fertilising, upkeep, integrated pest management (IPM), road maintenance, peat land management,</p>	Complied

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		<p>drainage system, mature and immature upkeep, integrated pest management and harvesting. Other than that, there were also procedures for several processes including riparian zone management, application of agrochemical. Procedure also described required PPE and other safe working practices.</p> <p>Standard Operational Procedure for Estate are as follows:</p> <ul style="list-style-type: none"> - SOP/SMART/MCAR/I/TA-PPL (<i>Perencanaan Persiapan Lahan Baru</i>) - SOP/SMART/MCAR/II/TA-PPJ (<i>Perencanaan Replanting</i>) - SOP/SMART/MCAR/III/TA-BBT (<i>Pembibitan</i>) - SOP/SMART/MCAR/IV/TA-PLB (<i>Persiapan Lahan Baru Kelapa Sawit</i>) - SOP/SMART/MCAR/V/TA-PKS (<i>Penanaman Kelapa Sawit</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>) - 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-PPB (<i>Pemuatan dan Pengangkutan Buah</i>) - SOP/SMART/MCAR/XV/TA-PCH (<i>Pencatatan Curah Hujan</i>) - SOP/SMART/MCAR/XVI/TA-PKT (<i>Pengendalian Kontraktor</i>) - SOP/SMART/MCAR/XVII/TA-PPH (<i>Pemeliharaan Patok HGU</i>) 	
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		<p>- SOP/SMART/MCAR/XVIII/TA-PPG (<i>Pengelolaan dan Pemantauan lahan Gambut</i>)</p> <p>Hardcopy of procedure are available and controlled. SOPs made were available at the point of use (in all section and division of estate). Copy of the procedure was available on site and is it documented in <i>Bahasa Indonesia</i>. SOP distribution to all section and division were well documented in the Form F/SMART/UMUM/SADV/001/002 (document distribution register).</p> <p>Procedure have been disseminated to all related employee (harvesting, loose fruit pickers and upkeep employee). Every morning, there is morning musters performed, basically to disseminate working procedure and instruction, and to monitor employee attendance as well.</p> <p>Palm Oil Mill:</p> <p>Procedure regarding best manufacturing practice operation in Sungai Kupang I Mill is available in document of "SOP Pabrik Minyak Kelapa Sawit" SOP owner: Management Committee for Mill Development (MCMD). As documented in SOP/SMART/MCMD/I/TM-PKS/Rev.08, issued by Head Office Jakarta dated 11 May 2023. The procedure describes operation instruction from FFB receiving through production, processing (grading, sterilization, threshing, pressing, clarification, nut and kernel processing) and dispatch of CPO and PK.</p> <p>The Organization has also developed work instruction for each processes and equipment to described specifically stages of process and equipment utilization (e.g. Loading Ramp; Weighing Bridge; Sterilisation Station; Threshing Station; Pressing Station; Clarification Station; Recycling CPO; Nut and Kernel; Engine Room; Boiler; Water Treatment; Final Effluent; laboratory).</p> <p>SOP for RSPO Supply Chain has been established in "SOP Supply Chain Produk RSPO Model Mass Balance" (SOP/TN/SCP Rev.07) dated 28 May</p>	
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		2020 and "Pelaporan Certified Produk RSPO" (SOP/TN/PCPR Rev.01) dated 17 April 2018. The procedures cover job and responsibility, work flow, receiving of raw material, verification of delivery note, weighing, checking of raw material quality, processing, monitoring of process, validation of quality and quantity report, mass balance calculation, product delivery, registration of transaction and document control.	
3.3.2	A mechanism to check consistent implementation of procedures is in place. - Minor compliance -	<p>Unit of certification have mechanism to check consistent implementation of procedures, such as in OIA (Operation Internal Audit) and ISV (Internal Sustainability Verification). OIA conducted each semester while ISV conducted once a year.</p> <p>PT Sinar Kencana Inti Perkasa has conducted OIA as below:</p> <ul style="list-style-type: none"> - ISV RSPO conducted on 6 May – 10 May 2024 by internal auditor RSPO team - OIA Sungai Kupang Mill (SKPM) conducted on 27 February - 5 March 2024 (semester I) by OIA department - OIA Sungai Panci Plasma (SPNA) conducted on 12 – 21 Sept 2023 (semester II) and 7 – 17 May 2024 (semester I) by OIA department - OIA Sungai Panci Estate (SPNE) conducted on 19 - 30 Sept 2023(semester II) by OIA department. - OIA Sungai Kupang Estate (SKPE) conducted on 16 – 25 January 2024 (semester I) by OIA department. 	Complied
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	<p>Records of monitoring are evident in OIA report (Operational Internal Audit), and action taken has been determined according to the OIA report. Record seen:</p> <ul style="list-style-type: none"> - Laporan Internal Audit RSPO (ISV), covers Sungai Kupang Mill, Sungai Kupang Estate, Sungai Panci Estate and Sungai Kupang Plasma, visit date 6 – 10 May 2024. There is no nonconformity during audit, there was a recommendation for improvement such as: 	Complied

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		<p>certification unit monitor the finalisation of HCV monitoring and management report 2023 and report to related authority.</p> <ul style="list-style-type: none"> - Operation Internal Audit Report PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill Semester I year 2024, scope audit: Operational and material stock. Action plan for each findings has been determined and follow up such as related to upkeep and harvesting issue. - Operation Internal Audit Report PT Sinar Kencana Inti Perkasa – Sungai Kupang Plasma Semester II year 2023, scope audit: upkeep, harvesting/production and material stock. Action plan for each findings has been determined and follow up such as related to upkeep and harvesting issue. - Operation Internal Audit Report PT Sinar Inti Kencana Perkasa – Sungai Panci Estate Semester II year 2023, scope audit: upkeep, harvesting/production and material stock. <p>Operation Internal Audit Report PT Sinar Inti Kencana Perkasa – Sungai Panci Estate Semester I year 2024 No. 01/III-SKPE/04/24, scope audit: upkeep, harvesting/production and material stock.</p>	
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	<p>(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders, inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification during this assessment are Sungai Kupang Mill, Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma (scheme smallholders) undernamed of legal entity PT Sinar Kencana Inti Perkasa.</p> <p>Environmental document as legal requirement is AMDAL (Environmental Impact Assessment) covering environmental and social aspects. Scope of approval AMDAL referred into:</p> <ul style="list-style-type: none"> - AMDAL approval letter No. 104/ANDAL/RKL-RPL/BA/VIII/1996 from Ministry of Agriculture dated August 9, 1996. Permitted 	Complied

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		<p>coverage area is 16,881 ha which consists of: Sungai Kupang Mill area, Senakin Estate (3,833 ha), Sungai Panci Estate (5,566 ha), Sungai Kupang Estate (3,982 ha) and Sungai Cantung Estate (3,500 ha). <i>However, Senakin Estate and Sungai Cantung Estate are not supplied to Sungai Kupang Mill, but to the other palm oil mill which under GAR group.</i> Current actual developed area for certification scopes are Sungai Panci Estate (4,077.40 ha), Sungai Kupang Estate (5,166.81 ha) and Sungai Kupang Mill (29.30 ha) – total 9,273.51 ha.</p> <ul style="list-style-type: none"> - In 2013, Environmental Management and Monitoring Plan (RKL-RPL) have been updated the format and aspect-impact as referred to Regent of Kotabaru decree No. 660/19/TA-AMDAL/BLHD/2013, dated April 29, 2013. Several aspect-impact from operational activities have been synchronized with actual activities, such as decreasing of water quality, decreasing of soil quality, decreasing of air quality, hazardous waste management and social issues. These aspects are classified in detail than previous management and monitoring plan. <p>Sungai Panci Plasma (legal entity KUD Gajah Mada)</p> <p>Environmental impact assessment or DELH of KUD Gajah Mada which is responsible organization to scheme smallholders have been assessed and documented in "DELH Kegiatan Plasma Perkebunan Kelapa Sawit KUD Gajah Mada" covering area 7,117.98 ha. The EIA or DELH document have been approved by Environmental Department of Kotabaru referred decree No. 660/12/BLHD/2015, dated June 16, 2015.</p> <p>The actual current managed area for scheme smallholder of Sungai Panci Plasma is 3,259.29 ha, where all operational activities is fully managed by the company.</p>	
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		<p>The AMDAL/SEI assessment is conducted independently by approved institution in Indonesia and the assessment participatively involved the affected stakeholders surrounding the plantation area.</p> <p>To ensuring the social impacts are covered in detail, the unit of certification conducting separate assessment for Social Impact Assessment in 2015 by internal team. The scope of SIA covering operations impact of Mill, Plantations and Scheme Smallholders to the surrounding communities and the workers.</p> <p>Participation and involvement of affected parties and relevant stakeholders are documented in attendance list dated April 29, 2014. The surrounding affected communities consist of 10 villages (Pembelacanan, Bumi Asih, Pantai Baru, Sungai Nipah, Sangking Baru, Sukamaju, Tanjung Pangga, Sungai Kupang and Sidomulyo).</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>Monitoring of SEI and SIA management plan have been developed with participation of affected stakeholder through focused group discussion (FGD) in several events. Stakeholders obtained an explanation and put the advice/input against the social impact management plan as evidence that stakeholders have understood and approved the management plan.</p> <p>In example Social Impact Management Plan in July 2023. Participating affected stakeholders is proven through the attendance list as below:</p> <ul style="list-style-type: none"> - 4 July 2023: Village of Sungai Nipah (2 participants), Sangking Baru (8 participants), Sungai Kupang Jaya (5 participants) - 5 July 2023: Village chief of Sungai Kupang, Sidomulyo, Pembelacanan (4 participants), Bumi Asih, Tanjung Pangga (10 participants), Telagasari (2 participants). 	Complied
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>Social and environmental management plan (RKL-RPL) and SIA matrix plan are available in place during the audit. The monitoring of SEI and SIA management plan have been implemented and regularly reported to relevant government department in form of submission the</p>	Complied

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		<p>environmental management and monitoring plan or known as "Laporan Pelaksanaan RKL-RPL". The documented evidence of submission the report can be verified as below:</p> <ul style="list-style-type: none"> - Report submission receipt or "Bukti Tanda Terima Laporan Pelaksanaan RKL-RPL" Semester 1 (Jan-Jun) 2023 No. 004/EHSD-SKIP/LH-SKPM/VIII/2023 and "Tanda Terima Elektronik Laporan Pengelolaan dan Pemantauan Lingkungan Hidup", dated 18 Jul 2023. - Report submission receipt or "Bukti Tanda Terima Laporan Pelaksanaan RKL-RPL" Semester 2 (Jul-Dec) 2023 No. 02/EHS-KS1/LH-SKIP/II/2024 and "Tanda Terima Elektronik Laporan Pengelolaan dan Pemantauan Lingkungan Hidup", dated 6 Feb 2024. - Review Social Impact Assessment period 2021-2023, July 2023. - SIMPEL Electronic Receipt or Tanda Terima Elektronik Semester 1 2023: ID TTE 1690201112-3223, period 01/01/2023 – 30/06/2023, dated 24/07/2023. - SIMPEL Electronic Receipt or Tanda Terima Elektronik Semester 1 2023: ID TTE 1690201112-3223, period 01/01/2023 – 30/06/2023, dated 24/07/2023. <p>The social and environmental management and monitoring plan (RKL-RPL) reviewed and updated regularly twice a year (every 6 months), while the social impact management plan reviewed and updated once in two years.</p>	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	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.	The company has document/policy related to worker right and obligation on "Perjanjian Kerja Bersama". The collective labor agreement (CLA) has been sent to Labor Agency of Kotabaru Regency for stipulation on 11 February 2024 (No.004/HRM-PKB/II/2024). The CLA has been signed by	Complied

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	<p>- Minor compliance -</p>	<p>all parties on 27 October 2023, between company management representative and 2 worker union representatives from all management unit (Serikat Pekerja Mandiri & SPPP.SPSI). The CLA informed all worker welfare right obligation such as:</p> <ul style="list-style-type: none"> - Clause II Organizational Recognition - Clause III Employee Acceptance - Clause IV Provision regarding day-off/Holiday - Clause V Salary - Clause VI Contract Work and Fixed Daily Wage - Clause VII Allowance of Sick Day - Clause VIII Day-Off - Clause IX Travel Work - Clause X Overtime Allowance - Clause XI Premium Allowance - Clause XII Allowance if taken by Government - Clause XIII Religious Holiday Allowance & Bonus - Clause XIV Social Security - Clause XV Work Tools and Safety - Clause XVI Pension - Clause XVII Special Provision for motor vehicle workers - Clause XVIII Worker from Outside the area - Clause XIX Company and Worker Obligation - Clause XX Violation - Clause XXI Termination - Clause XXII Severance Payment - Clause XXIII How to Settle Labor Disputes 	
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		<ul style="list-style-type: none"> - Clause XXIV Validity and Experiment of Collective Labor Agreement - Clause XXV Closing Statement 	
3.5.2	<p>Employment procedures are implemented and records are maintained.</p> <p>- Minor compliance -</p>	<p>The company shown implementation record of worker welfare procedures/policy, such as:</p> <ul style="list-style-type: none"> - Contract Worker Report of SKPM which submitted to Labor Agency of Kotabaru Regency on 13 May 2024. - Structure and Scale Wage for Kotabaru Regency Period 2024 Document (dated 9 January 2024). - Record of Maternity Leave Letter for Employees namely Maimunah from Sungai Panci Estate on 18 September 2023. Where permission to leave for 3 months starting 27 September 2023 has been approved by the Estate Manager. - Contract worker compensation namely Robinson from SPNA. The compensation has been paid in March 2024. - Contract worker compensation namely Joni Sugiarto from SPNA. The compensation has been paid in April 2024. - April 2024 Salary Slip for Employee No. 21136 with the position of Sungai Panci Plasma Upkeep worker receiving a basic salary of IDR 3,346,661; Premium IDR 5,500; and Rice Allowance IDR 75,000. - Harvesting Penalty for Harvester namely Stanislasu N. (SPNA) with amount as IDR 40,000 on February 2024. - Labor Mandatory Report of Sungai Kupang Mill (No. 72162.20240517.0004) via online on 17 May 2024. - Labor Mandatory Report of Sungai Panci Estate (No. 72161.20230803.0001) via online on 3 August 2023. 	Complied

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		<ul style="list-style-type: none"> - Labor Mandatory Report of Sungai Kupang Estate (No. 72161.20240120.0002) via online on 20 January 2024. - Labor Mandatory Report of Sungai Panci Plasma (No. 72161.20240521) via online on 21 May 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>The company already has an Occupational Health and Safety Policy. The company's OHS Policy is listed in the Policy on sustainability and business ethics which includes:</p> <ul style="list-style-type: none"> • Communicate OHS Management system policies and procedures to all employees and interested parties to ensure that they understand the obligations related to company activities. • Comply with all applicable laws, regulations and other provisions regarding OHS. • Ensuring the implementation of the OHS Management System as part of the company's operational activities. • Identify, assess and control hazard risks in every activity in the work environment with a continuous improvement approach to prevent accidents and Occupational Diseases • Manage and monitor OHS Management system indicators and make continuous improvements to improve OHS management performance. <p>The company already has an SOP to conduct risk assessments of all its operations as stated in SOP No. SOP/SMK3/SMART/LH-02 regarding identification of hazard sources, risk assessment and control. The Company shows the Identification of Hazard Source and Risk Assessment form for 2024 which was stipulated on January 4, 2024 which describes the Activity, identification of potential hazards (source/event, impact), existing controls, initial risk analysis (level of</p>	Complied

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		<p>likelihood, severity, level risk). The identified activities cover all activities in the estate and mill. The company has also evaluated the documents Identification of Environmental Impact Aspects and Material and OHS Risk Analysis taking into account work accidents, the addition of new types of work or the use of new equipment/technology. Based on document review, risk identification and management plans for each operational activity (plantation and factory) are carried out by competent officers so that they can be implemented in field activities. The risk assessment and action plan are reviewed when an accident occurs with the aim of preventing its recurrence.</p> <p>The results of the risk analysis will be carried out using several methods and disseminated to workers through exposure from officers in the field (foreman and assistant) as well as through posting warnings in work units so that workers always work with safe work techniques such as warnings on PPE discipline, risk of toxic materials, noise areas and so on.</p> <p>The company has a work programme for 2023 and 2024: there are 23 work programmes in 2024, the following are examples of work programmes:</p> <ol style="list-style-type: none">1. Evaluation of the fulfilment of OHS related regulations2. Distribution, monitoring, and inspection of PPE usage.3. Monitoring and distribution of first aid kits4. Periodic and special health checks5. Monitoring the validity of competency certificates, equipment licenses,6. Preparation of work accident report recap7. Investigation of work accidents	
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		8. Emergency response preparedness (KTD) 9. Contractor inspection and evaluation 10. P2K3 meeting 11. First aid socialization Based on interviews with sample worker in estate and mil, it can be concluded that the workers understand the policy and programs regarding OHS and it is recognized that every morning call is always reaffirmed regarding the importance of OHS and the use of PPE in Work.	
3.6.2	(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -	The realization of the work program will be monitored through regular OHS Committee (P2K3) meetings every month. This work program applies generally to all workers in the workplace. If the plan is not on target, it will be evaluated in regular meetings to assess its effectiveness. The company has conducted general and special health checks for factory and plantation employees. The following are the results of health checks conducted by the company in 2024: Special Health check up 1. The results of the special Medical Check Up (Cholinesterase) for the SPNE unit conducted on 9 May 2024 for 37 workers with normal overall results. 2. The results of the special Medical Check Up (Cholinesterase) for the SPNA unit conducted on 16 May 2024 for 42 workers with normal overall results. 3. The results of the special Medical Check Up for the SKPM unit conducted on 16 May 2024 for 111 workers with normal overall results. 4. Medical Check up for SKPE is planned for June 2024.	Complied

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		<p>The Company has SOP/SMART/HESS-EHSD/SADV/I/012 dated 5 December 2012 Employee Health Examination. The SOP explains that health checks for special health checks such as cholinesterase and spirometry for officers dealing with pesticides are carried out 2 times a year.</p> <p>Based on interviews with spraying and fertilizer employees, they stated that special health checks are carried out once every 6 months or twice a year.</p> <p>In addition, the company has also shown evidence of the implementation of the 2024 work program, among others:</p> <ol style="list-style-type: none"> 1. PPE usage inspections were conducted on 5 January, 7 February, 8 February, 5 March and 11-19 April 2024. 2. First aid refreshment training was carried out on 11 January 2024 3. Simulation of KTD was held on 3 February 2024 4. K3 month celebration on 12 January 2024 5. Implementation of measurements of the plantation work environment in collaboration with PT Petrolab Services was carried out on 16 December 2023 at SPNA, 15 December 2023 at SPNE, 14 December 2023 at SKPE, and 12 December 2023 at SKPM in the form of: Working air content, air dust concentration, hot working climate, lighting, arm and hand vibration, whole body vibration, personal noise dose, ergonomics, psychosocial. Where all parameters still meet the quality standards required in Permenaker no 5 of 2018. 6. Monitoring of emergency response preparedness equipment was conducted on 1 April 2024. 7. Monitoring of fire prone areas conducted monthly. 8. Preparation of P2K3 report every 3 months, the last one on 6 May 2024. 	
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		<p>9. Implementation of socialization and fire emergency response simulation at the Grading Line A Mill location on 15 February 2024, the simulation was attended by 25 people. The attendance list, subject matter, evaluation, and photos of the activity can be shown by the company.</p> <p>10. Implementation of socialization and simulation of fire emergency response at the location of the Plantation Unit (SPNA-SPNE) on 7 February 2024, the simulation was attended by 21 people. List of attendance, subject matter, evaluation and photos of activities can be shown by the company.</p> <p>11. Reporting The implementation of the socialization and simulation of fire emergency response was submitted and received by the food security and agriculture office of the new city district on 20 May 2024.</p>	
Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.			
3.7.1	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification has identified the training needs of each worker according to their position and type of work that covers aspects of the RSPO Principles and Criteria. As an example of identification that has been carried out by the certification unit is the Fire Extinguisher Simulation which is intended for the entire Fire Emergency Response Team and Agronomy Techniques (harvest, fertilizer, spray, treatment and others) intended for field workers such as harvesters, sprayers, maintenance officers and others. After identification, the unit of certification develops a Estate and Scheme Smallholder training program for its workers for a year. To ensure that all of these training programs have been carried out in accordance with the timeframe, the unit of certification has documented each of the training activities carried out.</p> <p>The company has a training programme for 2024 which was developed and approved on 13 February 2024. The programme includes:</p> <ol style="list-style-type: none"> 1. Estate firefighter training will be conducted in June 2024. 	Complied

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		<ol style="list-style-type: none">2. Management of hazardous materials and hazardous waste will be conducted in February 2024.3. Understanding of sexual harassment will be conducted in March 20244. Understanding of HCV management and monitoring will be conducted in March 20245. Refreshment on integrated pest control will be held in January 20246. Safety Driving will be conducted in February 20247. Harvesting SOP refreshment will be conducted in June 20248. SOPs for fertilization, spraying, LSU and SSU, Road Maintenance and vehicle maintenance will be implemented in January, July and November 2024.9. Certification/training for: AK3 Electrical, AK3 Confined Space, AK3 Altitude, AK3 Power and Production aircraft, AK3 Steam aircraft, Welders, Technicians will be conducted in June-September 2024.10. SOP training, Environment PIC (SML) training will be conducted in November 202411. SOP for FFB processing, Basic analytical laboratory, SOP for maintenance of production machinery, Diesel operation, Boiler SOP will be conducted in May, June, and September 202412. Policy socialization, GSEP understanding, Business Ethics, OHS Policy, ISBPR understanding, Chemical Handling, Emergency response procedures, First Aid understanding, Prevention of sexual harassment and violence, SCCS understanding will be carried out in April, August and October 2024.	
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		<p>Based on interviews with workers of boiler, genset, and sterilizer operators, they have been given information related to the training plan for employees in 2024.</p> <p>In addition, based on the results of interviews with representatives of FFB Contractors and Suppliers who work with the company, it was conveyed that the company has provided training to contractors and their workers, including through socialization activities during the implementation of work in the field, one of which is related to the application of OHS and work quality standards.</p>	
3.7.2	<p>Records of training are maintained, where appropriate on an individual basis.</p> <p>- Minor compliance -</p>	<p>The company has also documented all training activities carried out annually, here are examples of training that has been carried out:</p> <p>Mill Unit</p> <ul style="list-style-type: none"> - General OHS expert training conducted in December 2023 for 12 days. - Understanding of RSPO and ISPO conducted in October 2023 for 1 day. - FFB processing SOP refresher conducted in February 2023 for 4 days. - Basic Analytical Laboratory Training was conducted in February 2023 for 1 day. - Training / refreshment of maintenance of production machinery in February 2023 for 2 days - Boiler SOP training was held in February 2023 for 1 day. - Refreshing understanding of GSEP carried out in February 2023 for 7 days. - OHS requirements to contractors carried out in July 2023 for 5 days. 	Complied

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		<ul style="list-style-type: none"> - SOP communication and consultation to stakeholders carried out in July 2023 for 5 days. - <p>Estate and Plasma Unit</p> <ul style="list-style-type: none"> - OHS Understanding Training was held in April 2024 for 1 day. - Hazard source identification and risk control training were held in January 2024 for 1 day. - First Aid Refresher was conducted in February 2024 for 1 day. - Refreshment on handling chemical weapons was held in March 2024 for 1 day. - Sexual harassment training/refreshment was held in March 2024 for 1 day. - Refreshment on the management of hazardous materials and hazardous waste was held in February 2024 for 2 days. - Best Management Practices (BMP) training which includes the handling/application of pesticides, fertilizing, sanitation, and IPM on 3 December 2023 for Sungai Panci Plasma / KUD Gajah Mada. 	
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>Training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Latest training for RSPO SCCS concerning Traceability has been conducted on 12/09/2023. Training attend by KTU (head of administration), production clerk, dispatch operator, mill operator, Weighbridge clerk, security; training witness by Mil manager. Evidence of training are available (attendance list, minutes of training, training material). Other training of RSPO SCCS conducted on 22/05/2024 by Sustainability officer.</p>	Complied

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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.	Based on document review and interview to the Mill Manager, it was known that Sungai Kupang Palm Oil Mill physically receives and process FFB from certified and non-certified sources, therefore the applicable RSPO Supply Chain Module is CPO Mills: Mass Balance. 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.	There is no change in the supply chain module since last assessment. PT SKIP – Sungai Kupang Mill physically receives and process FFB from certified and non-certified sources, therefore the applicable RSPO Supply Chain Module is CPO Mills: Mass Balance. In the current certificate, facilities use Mass Balance supply chain model. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate: Sungai Kupang Estate, Sungai Panci Estate & Sungai Panci Plasma/KUD Gajah Mada.	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 produced shall then be recorded in each subsequent annual surveillance report.	The estimated tonnage of certified CPO and PK that could potentially produced by PT. SKIP – Sungai Kupang Mill its recorded in RSPO Public Summary report, certificate and RSPO IT Platform. The mill has met registration and reporting requirement as it registered in RSPO IT Platform (PalmTrace) with ID number RSPO_PO1000004196. Below are the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year 2023/2024:	Complied

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		<p><u>Forecast volume (April 2023 – March 2024)</u> FFB :. 120,000 MT CPO : 24,000 MT PK : 6,000</p> <p><u>Actual production volume (April 2023 – March 2024)</u> FFB :. 64,700.66 MT CPO : 13,571.63 MT PK : 3,097.07 MT</p> <p>The actual CPO and PK produced verified during each subsequent visit to ensure that certified mill only deliver the allowed tonnage for the year</p>	
3.8.4	The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.	<p>PT. SKIP – Sungai Kupang Mill is subsidiary of Golden Agri-Resources Ltd, a member of RSPO with RSPO membership No. 1-0096-11-000-00 since 30/01/2005.</p> <p>PT. SKIP – Sungai Kupang Mill has meet all registration and reporting requirements.</p> <ul style="list-style-type: none"> - Member Name: PT. Sinar Kencana Inti Perkasa - Sungai Kupang Mill - License ID: CB161711 - Total Certified Area : 9273.51 - Core Product: Palm OilMember ID: RSPO_PO1000004196 Type of Business: Oil Mill - Supply Chain Model : Mass Balance - Product : CSPO, CSPK and FFB 	Complied
3.8.5	Documented procedures	During this audit there is no changing on the procedure of RSPO supply chain.	Complied

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	<p>The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>The Mill has had procedures related supply chain, such as SOP of RSPO Supply Chain Model of Mass Balance (No. SOP/SKIP/SKPM dated 28 May 2020), SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP/SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001).</p> <p>These procedures have referred to the latest RSPO Supply Chain System. The procedure has covered all aspects in SCCS MB model, such as receiving and recording that identify the traceability of RSPO certified and uncertified source and products, FFB processing, the announcement in RSPO Palmtrace, key persons such as security, weight bridge clerk, dispatch/kernel officer, production clerk, Administration Head, as well as the training.</p> <p>Based on the interviews with weighbridge officers and security, the two personnel have been able to explain well about the management of certified and uncertified products, especially regarding the origin of the FFB source.</p>	
3.8.6	<p>Internal Audit</p> <ul style="list-style-type: none"> i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill; <ul style="list-style-type: none"> a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents. b) Effectively implements and maintains the standard requirements within its organisation. ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management 	<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. Section "2.4.10 Penyusunan Rencana Perbaikan dan Pencegahan" stated Unit Head will prepare and implement correction and corrective action. The latest internal audit conducted on 6 – 10 May 2024 by Internal audit department. Internal auditor has been qualified and received training RSPO SCCS.</p> <p>Internal audit report were evident, there is no nonconformity during audit, there was a recommendation for improvement and has been followed up by company.</p>	Complied

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	<p>review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>All issue raised during internal audit shall be followed up by Corrective Action Plan according to SOP Internal Audit No.SOP/SMART/UMUM/SADV/I/009 section 2.4.10.</p> <p>PT SKIP has a procedure for management review as per "SOP Tinjauan Manajemen SOP/SMART/UMUM/SADV/I/010" Rev.00 dated 2 January 2014. According to procedure, management review conducted minimum once a year.</p> <p>Latest management review conducted on 2 August 2023. Management review discuss agenda internal sustainability verification, implementation of ISV (RSPO, ISPO, SCCS, ISCC, SMK3) and other concern. Minutes of management review are available ; Management review are attend by top management (Regional controller), managerial team and staff. Based on minutes of management review, the meeting has discussed:</p> <ul style="list-style-type: none"> - Internal audit result (RSPO, SCCS, ISPO, ISCC, SMK3); follow up for internal audit result: implementation of housekeeping workers emplacement, discipline of PPE usage and OHS training program, MCU for workers, OHS licensed training and renewal OHS licensed. - Customer feedback; Based on review of customer feedback, there is no complaint from customers for this one year period. Customer satisfactory of refinery Tarjun are well maintained, stakeholder feedback and relation are running well. - Process performance and product conformity; the unit of certification have implements E-fact (electronic field activity capture and traceability) as the innovation in 2022, and E-fact for oil palm upkeep monitoring in 2023; - Status of preventive and corrective actions; All issue raised during internal audit have been followed up and closed out. - Follow-up actions from management reviews; audit findings of SPO (compliance audit SPO) to be follow up immediately; OHS 	
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		<p>implementation to be maintain and enhance; Operation (Estate & Mill) will prepare the upcoming ISPO external audit.</p> <ul style="list-style-type: none"> - Changes that could affect the management system; the unit of certification have implements E-fact (electronic delivery notes) as the innovation, and E-fact for oil palm upkeep monitoring; - Improvement Recommendations; Maintained commitment of management unit to implement the sustainability in all activity. 																																																							
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>The mill has verified and documented the volumes of certified and non-certified FFBs received. Certified and non-certified FFB received period of 12 months during January 2023 – December 2023:</p> <table> <tr> <th rowspan="2">Period</th><th colspan="2">FFB Received</th><th rowspan="2">Total</th></tr> <tr> <th>Certified</th><th>Non Certified</th></tr> <tr> <td>January 2023</td><td>3,829.31</td><td>7,986.98</td><td>11,816.29</td></tr> <tr> <td>February 2023</td><td>3,078.24</td><td>6,408.88</td><td>9,487.12</td></tr> <tr> <td>March 2023</td><td>4,461.16</td><td>8,625.88</td><td>13,087.04</td></tr> <tr> <td>April 2023</td><td>4,593.69</td><td>8,793.23</td><td>13,386.92</td></tr> <tr> <td>May 2023</td><td>6,917.05</td><td>11,342.67</td><td>18,259.72</td></tr> <tr> <td>June 2023</td><td>5,293.68</td><td>12,269.19</td><td>17,562.87</td></tr> <tr> <td>July 2023</td><td>4,415.80</td><td>9,793.92</td><td>14,209.72</td></tr> <tr> <td>August 2023</td><td>5,988.05</td><td>6,717.00</td><td>12,705.05</td></tr> <tr> <td>September 2023</td><td>5,815.89</td><td>8,185.39</td><td>14,001.28</td></tr> <tr> <td>October 2023</td><td>6,911.06</td><td>7,715.55</td><td>14,626.61</td></tr> <tr> <td>November 2023</td><td>8,093.30</td><td>7,066.20</td><td>15,159.50</td></tr> <tr> <td>December 2023</td><td>5,303.43</td><td>6,740.44</td><td>12,174.83</td></tr> </table>	Period	FFB Received		Total	Certified	Non Certified	January 2023	3,829.31	7,986.98	11,816.29	February 2023	3,078.24	6,408.88	9,487.12	March 2023	4,461.16	8,625.88	13,087.04	April 2023	4,593.69	8,793.23	13,386.92	May 2023	6,917.05	11,342.67	18,259.72	June 2023	5,293.68	12,269.19	17,562.87	July 2023	4,415.80	9,793.92	14,209.72	August 2023	5,988.05	6,717.00	12,705.05	September 2023	5,815.89	8,185.39	14,001.28	October 2023	6,911.06	7,715.55	14,626.61	November 2023	8,093.30	7,066.20	15,159.50	December 2023	5,303.43	6,740.44	12,174.83	Complied
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		<table> <tr> <th>Total</th><th>64,700.66</th><th>101,645.33</th><th>166,345.99</th></tr> </table> <p>Certified sources coming from: Sungai Kupang Estate (SKPE), Sungai Panci Estate (SPNE) and Sungai Panci Plasma (SPNA). While non certified source coming from: Sungai Kupang plasma (SKPA), KUD Giat (KUGX), Joya Anugrah Jaya (JAJX), CV Karya Sari (CKSX), PT Gemilang Barokah Abadi (GBAX), CV Borneo Sakti Atamaran (CBSX).</p> <p>Document "Surat Pengantar TBS" (FFB Delivery Note) and Kartu Timbangan (Weighbridge Ticket) described identity and location of FFB source and other item required e.g: FFB Nett weight, number of bunches, transport vehicle number, driver, certified/non certified marking.</p> <p>Sample document of FFB delivery note and Weighbridge ticket from certified and non-certified source were available and the information contain is accurate and complete.</p> <p>According to SOP of Supply chain stated that Mill will inform the CB if there is a projected overproduction of certified tonnage. However until the audit conducted there is no overproduction.</p> <p>Mechanism for handling non-conforming FFB and/or documents are described in SOP/SMART/MCMD/I/TM-PMKS Pedoman Grading TBS.</p>	Total	64,700.66	101,645.33	166,345.99	
Total	64,700.66	101,645.33	166,345.99				
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <p>a) The name and address of the buyer;</p> <p>b) The name and address of the seller;</p>	<p>PT. SKIP – Sungai Kupang Mill refers to procedure of RSPO Supply Chain Model of Mass Balance (No. SOP/SKIP/SKPM dated 28 May 2020), SOP of FFB Processing (No. SOP/SMART/MCMD/I/TM-PKS), SOP of Reporting of Certified Product (No. SOP-SMART/CERS-EHSD/SADV/003), and SOP of Document and Record Controlling (No. SOP/SMART/UMUM/SADV/I/001).</p> <p>Product sales/dispatch starting from Delivery Order receiving, product dispatch process referring to mill procedure "SOP Dispatch CPO/PKO/PK/PKM No. SOP/SMART/MCMD/III/TM-DSP" dated 30 June 2020.</p>	Complied				

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	<p>c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number.</p>	<p>KTU receive DO/Delivery Note from sales department based on daily stock report from unit. For certified product, sales document and DO shall include: origin, destination, DO number, RSPO certificate number, supply chain models, volume product.</p> <p>Sample of Sales Contract/DO and weighbridge card of CPO/PK certified RSPO:</p> <ul style="list-style-type: none"> - Delivery Note number 3051/KER/LK/24/01/0035 dated 31/01/2024; Contract/DO number DIC/3051/271223/0006; Delivery date 31/01/2024; Seller: PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill; Destination: PT Smart Tbk - Jakarta Pusat; Quantity: 13,600 kg; product: Palm Kernel; Certificate number: MUTU-RSPO/144-24010035/RSPO MB; Unique number 00424. - Weighbridge ticket number A000535 002267; dated 31/01/2024; Delivery note number 3051/KER/LK/24/01/0035; Contract number DIC/3051/271223/0006; Nett Weight 13,600 kg; Transporter PT Starindo Jaya Agropalma; From Sungai Kupang Mill to PT Smart Tbk; Driver: Mariono; Vehicle number: DA8615GK; MUTU-RSPO/144-24010035/RSPO MB ; Unique number 10049. - Delivery Note number 3051/CPO/LK/23/12/2738 dated 16/12/2023; Contract/DO number DIC/3051/221123/0004; Delivery date 15/12/2023; Seller: PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill; Destination: PT Smart Tbk - Jakarta Pusat; Quantity: 13,390 kg; product: Crude Palm Oil; Certificate number: MUTU-RSPO/144-24010035/RSPO MB; Unique number 00047. - Weighbridge ticket number A000358 031858; dated 15/12/2023; Delivery note number 3051/CPO/LK/23/12/2738; Contract number DIC/3051/221123/0004; Nett Weight 13,390 kg; Transporter PT Starindo Jaya Agropalma; From Sungai Kupang Mill to PT Smart Tbk; Driver: Ambas; Vehicle number: DA8056GJ; MUTU-RSPO/144-24010035/RSPO MB ; Unique number 10979. 	
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		<p>- Delivery Note number 3051/CPO/LK/24/01/0208 dated 30/01/2024; Contract/DO number DIC/3051/271223/0003; Delivery date 30/01/2024; Seller: PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill; Destination: PT Smart Tbk - Jakarta Pusat; Quantity: 13,120 kg; product: Crude Palm Oil; Certificate number: MUTU-RSPO/144-24010035/RSPO MB; Unique number 00412.</p> <p>- Weighbridge ticket number A000464 002181; dated 30/01/2024; Delivery note number 3051/CPO/LK/24/01/0208; Contract number DIC/3051/271223/0003; Nett Weight 13,120 kg; Transporter PT Starindo Jaya Agropalma; From Sungai Kupang Mill to PT Smart Tbk; Driver: Hari C; Vehicle number: KT8237RI; MUTU-RSPO/144-24010035/RSPO MB ; Unique number 09962.</p> <p>Minimum information for RSPO certified products are available on above purchasing documents, such as name and address of the buyer; name and address of the seller; loading or shipment/delivery date; the date on which the documents were issued; description of the product, including the applicable supply chain model (Mass Balance or the approved abbreviations); quantity of the products delivered; related transport documentation; Supply Chain certificate number of the seller and unique identification number.</p>	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p> <p>a) The mill has legal ownership of all input material to be included in outsourced processes</p>	<p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill contracting CPO transport to independent third parties: PT Sarana Lintas Bersama, PT Satrindo Jaya Agropalma and CV Dwika Jaya.</p> <p>All product deliver by transporter is belong to legal ownership of PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill.</p> <p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor:</p>	Complied

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	<p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<ul style="list-style-type: none"> - Adendum Surat Perjanjian Kerja No. 001/SKIP/SKPM/06/2016-CPO dated 5 June 2020, PT Sarana Lintas Bersama, valid until 5 June 2024. Pakta integritas 5 March 2021, - Surat Perjanjian kerja No. 001/SP/SKIP/SKPM/12/2020-CPO dated 21 Nov 2020, PT Satrindo Jaya Agropalma, valid until 20 November 2024. Pakta integritas 5 March 2021, - Adendum Surat Perjanjian kerja No. 003/SKIP/SKPM/06/2016-CPO dated 17 June 2020, CV Dwika Jaya, valid until 17 June 2024. Pakta integritas 5 March 2021, point 6: <p>Each transporter signed integrity pact "Pakta integritas" dated 5 March 2021. In integrity pact point 6 stated that transporter willing to comply with the provisions required in Sustainable palm oil certification, and willing to be asked for information in the context of verification of the Sustainable palm oil certification audit carried out by the certification body "<i>Menyatakan bersedia mematuhi ketentuan yang dipersyaratkan dalam sertifikasi kelapa sawit Berkelanjutan, dan bersedia untuk dimintai keterangannya dalam rangka verifikasi audit sertifikasi kelapa sawit Berkelanjutan yang dilakukan oleh Lembaga sertifikasi</i>"</p> <p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill has ensure through contractual agreement 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.	PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill record the names and contact details of all contractors used for CPO/PK transporting as present in the contract agreement.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	The site committed to inform CB related name and contact details of any new contractors to CB. PT. Sinar Kencana Inti Perkasa – Sungai	Complied

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		Kupang Mill has informed to CB before audit conducted with pre information audit checklist submission to CB.	
3.8.12	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).</p>	<p>The organization has continued to maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of RSPO Supply Chain requirements, as evident in:</p> <ul style="list-style-type: none"> - FFB delivery note - Weighbridge ticket for FFB receiving, CPO and PK delivery - Delivery Order - Sales contract - Shipping Announcement - Mass balance report - Internal audit RSPO and Management review <p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill refers to Document Control Procedure "SOP Pengendalian Dokumen dan Rekaman No.SOP/SMART/UMUM/SADV/I/001" – Section 2.4.12.e. stipulated the document retention kept or retain for 10 (ten) years.</p> <p>All receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK are record and balance in a three-monthly basis, as evidence in "Mass Balance Report Sungai Kupang Mill" to monitor the proportion of certified FFB, non-certified FFB, certified CPO, non-certified CPO, certified PK and non-certified PK. Mass Balance period 2023: January – March, April – June, July – September, October – December and period 2024: January – March.</p> <p>All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios/actual production of CPO and PK.</p> <p>According to Mass balance Report, Sungai Kupang Mill only deliver Mass Balance sales from a positive stock.</p>	Complied

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		Based on document review against PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill mass balance spreadsheet period 2023/2024 (ytd March) CH has not sell short.	
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	<p>The organization is able to provided estimate volume of CPO and PK in a year period as in Budget FY2023/2024 Production FFB, CPO and PK. The organization also keep an up to date record of the FFB volume received, CPO and PK produced over a period of twelve (12) month, as in "Rekapitulasi Produksi TBS, CPO dan PK PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill."</p> <p>OER and KER are estimated based on associated inputs and upon past experience (previous year FFB, CPO and PK production).</p> <p>The site has set OER for budget 2024 as 21.00% and KER as 5.00%.</p>	Complied
3.8.14	<p>Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.</p>	<p>The actual conversion ratio is monitored on daily basis through sounding result and documented in daily report. PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill is able to demonstrate the work instruction for analysis of oil content.</p> <p>Based on "Laporan Harian Produksi" dated 27 April 2024, the sounding result and production report shows that actual conversion ratios from FFB into CPO (certified and non certified) are 24.33% and PK (certified and non certified) are 4.72%. CPO production 27 April 2024 are 70,698 kg (certified) and 66,812 (non certified) and PK production 13,715 kg (certified) and 12,972 kg (non certified).</p> <p>OER month to date 27 April 2024 are 22.01% and KER are 5.09%. CPO production month to date 1,392,401 kg (certified) and 1,128,982 kg (non certified) kg and PK production 321,074 kg (certified) and 261,484 kg (non certified).</p>	Complied

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3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill uses Mass Balance supply chain model. The mill only claimed the FFB proportion from certified supply bases which comprise of company-own estate (Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma) and non certified source from third party supplier.	Complied																																																														
3.8.16	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill has made Shipping Announcement for certified CSPO and CSPK sold.</p> <p>Sampled of Shipping Announcement:</p> <table><tr><th>Transaction ID</th><th>Buyer</th><th>Product</th><th>Supply Chain Model</th><th>Volume</th><th>Shipping/BL date</th></tr><tr><td>TR-a015c658-9e56</td><td rowspan="11">PT SMART Tbk Tarjun Refinery</td><td>CSPO</td><td>MB</td><td>503.14</td><td>20-03-2024</td></tr><tr><td>TR-593b2cac-a287</td><td>CSPO</td><td>MB</td><td>299.14</td><td>08-03-2024</td></tr><tr><td>TR-bff9fc0b-11d6</td><td>CSPO</td><td>MB</td><td>198.01</td><td>29-02-2024</td></tr><tr><td>TR-b9fa9522-d117</td><td>CSPO</td><td>MB</td><td>504.12</td><td>21-02-2024</td></tr><tr><td>TR-f7ab5998-8399</td><td>CSPO</td><td>MB</td><td>502.62</td><td>02-02-2024</td></tr><tr><td>TR-ca06d3d1-3471</td><td>CSPK</td><td>MB</td><td>101.88</td><td>02-04-2024</td></tr><tr><td>TR-9b4d2a3e-4e66</td><td>CSPK</td><td>MB</td><td>99.55</td><td>19-03-2024</td></tr><tr><td>TR-303cc2c4-ba63</td><td>CSPK</td><td>MB</td><td>101.88</td><td>28-02-2024</td></tr><tr><td>TR-7a301646-b52b</td><td>CSPK</td><td>MB</td><td>100.05</td><td>21-02-2024</td></tr><tr><td>TR-d3e9e8fd-5009</td><td>CSPK</td><td>MB</td><td>98.37</td><td>01-02-2024</td></tr><tr><td>TR-c5a9691c-06d3</td><td>CSPK</td><td>MB</td><td>97.9</td><td>16-01-2024</td></tr></table> <p>No remove transaction on this period.</p> <p>-</p>	Transaction ID	Buyer	Product	Supply Chain Model	Volume	Shipping/BL date	TR-a015c658-9e56	PT SMART Tbk Tarjun Refinery	CSPO	MB	503.14	20-03-2024	TR-593b2cac-a287	CSPO	MB	299.14	08-03-2024	TR-bff9fc0b-11d6	CSPO	MB	198.01	29-02-2024	TR-b9fa9522-d117	CSPO	MB	504.12	21-02-2024	TR-f7ab5998-8399	CSPO	MB	502.62	02-02-2024	TR-ca06d3d1-3471	CSPK	MB	101.88	02-04-2024	TR-9b4d2a3e-4e66	CSPK	MB	99.55	19-03-2024	TR-303cc2c4-ba63	CSPK	MB	101.88	28-02-2024	TR-7a301646-b52b	CSPK	MB	100.05	21-02-2024	TR-d3e9e8fd-5009	CSPK	MB	98.37	01-02-2024	TR-c5a9691c-06d3	CSPK	MB	97.9	16-01-2024	Complied
Transaction ID	Buyer	Product	Supply Chain Model	Volume	Shipping/BL date																																																												
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3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	<p>PT. Sinar Kencana Inti Perkasa – Sungai Kupang 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.</p>	Complied
General corporate communications			
4.1	<p>A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an 'off-product' claim.</p>	<p>Golden Agri Resources (GAR) as a parent company of PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill is highlighting its commitment to the principles of RSPO, and directly referring to RSPO website. The corporate communication can be found at www.goldenagri.com.sg</p> <p>"Our operating entity in Indonesia, PT SMART Tbk, joined the Roundtable on Sustainable Palm Oil (RSPO) when it started in 2005. GAR joined subsequently in 2011. To date, the following assets have received RSPO certification: 280,095.87 ha (including 47,539 hectares of plasma planted area, 37 mills, 9 kernel crushing plant, 6 refineries, 7 bulking station.</p> <p>GAR did not use RSPO trademark in its corporate communication such in website.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member's history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text 'Check our progress at www.rspo.org' where the link must lead to the member's profile page.</p>	<p>CH did not display its RSPO membership status, RSPO website address. Golden Agri Resources (GAR) as a parent company of PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is highlighting its commitment to the principles of RSPO, and directly referring to RSPO website. The corporate communication can be found at www.goldenagri.com.sg</p> <p>"Our operating entity in Indonesia, PT SMART Tbk, joined the Roundtable on Sustainable Palm Oil (RSPO) when it started in 2005. GAR joined subsequently in 2011. To date, the following assets have received RSPO certification: 280,095.87 ha (including 47,539 hectares of plasma planted area, 37 mills, 9 kernel crushing plant, 6 refineries, 7 bulking station.</p>	Complied

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4.3	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 oil palm products.	CH did not display its RSPO membership status and RSPO trademark. It is clear that the statement cannot mislead consumers or other stakeholders as to the certified content of oil palm products	Complied
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member's own products.	CH did not display its RSPO membership status and RSPO trademark. It is clear that the statement did not lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	Complied
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	CH did not display any RSPO logo, its RSPO membership status and RSPO trademark. Golden Agri Resources (GAR) as a parent company of PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is highlighting its commitment to the principles of RSPO, and directly referring to RSPO website. The corporate communication can be found at www.goldenagri.com.sg "Our operating entity in Indonesia, PT SMART Tbk, joined the Roundtable on Sustainable Palm Oil (RSPO) when it started in 2005. GAR joined subsequently in 2011. To date, the following assets have received RSPO certification: 280,095.87 ha (including 47,539 hectares of plasma planted area, 37 mills, 9 kernel crushing plant, 6 refineries, 7 bulking station.	Complied
4.6	RSPO non-certified members are allowed to make product-related claims in their corporate communication tools by doing the following: 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. B. Claim statements are limited to the following examples: i. "The rate of RSPO-certified palm oil procurement was (X%). We aim to achieve (X%) sustainable procurement by fiscal year (YEAR)."	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is a certified member as a subsidiary of RSPO registered member Golden Agri Resources (GAR). The corporate communication of Golden Agri Resources (GAR) can be seen in the company website, under brand Asian Agri at the address www.goldenagri.com.sg Golden Agri Resources (GAR) website did not display the RSPO Corporate Logo.	Complied

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	<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>		
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 Sinar Kencana Inti Perkasa – Sungai Kupang Mill Product-specific communications made under sales contract, DO and weighbridge ticket/delivery note. Stated in sales documents that the product they sold is RSPO Certified model MB.	Complied
5.1.2	Product-specific communications are voluntary.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill stated the supply chain model and certificate number, e.g. in sales contract, DO and weighbridge ticket/delivery note.	Complied
5.1.3	Wherever the RSPO Label is displayed for product-specific communications, the applicable trademark licence number must be shown immediately under or next to the RSPO Label or the statement itself.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill did not display the RSPO label for product-specific communications	Not Applicable
5.1.4	Use of any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products is an unauthorised product-specific communication.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill did not use RSPO trademark or any other trademark or label to highlight the presence of RSPO certified sustainable palm oil products	Not Applicable
5.1.5	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	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is a palm oil mill; thus, this indicator is not applicable.	Not Applicable

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	<p>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. 		
5.1.6	Organisations that do not further modify end products or that do not need to undergo Supply Chain Certification such as retailers, traders, or distributors who intend to use the RSPO Label with their own RSPO Trademark licence number in any of their product-specific communications, can do so by undergoing a remote audit. A remote audit shall be conducted by an RSPO-accredited certification body (CB) prior to the use of the RSPO Label whereby the organisation will need to demonstrate that the use is in compliance with the rules contained within this document and that the claim itself can be supported through a certified supply chain	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is a palm oil mill; thus, this indicator is not applicable.	Not Applicable
5.2 Off pack claims			
5.2.1	Off pack claims are product-specific communications regarding the certified sustainable palm oil contained within the product(s) made on any communication materials such as shipping documents, advertisements, flyers, brochures, posters, displays, newsletters, websites, emails, letters, offerings, invoices, (annual) reports, or media interviews. The RSPO Label should be used together with the valid trademark licence number wherever an off pack claim is made.	<p>PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill did not use RSPO trademark or logo in the product specific communication.</p> <p>PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill Product-specific communications made under sales contract, DO and weighbridge ticket/delivery note. Stated in sales documents that the product they sold is RSPO Certified model MB.</p>	Complied

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		PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill stated the supply chain model and certificate number, e.g. in sales contract, DO and weighbridge ticket/delivery note.	
5.2.2	When confirming the sale of certified palm oil products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	It was verified that when selling certified oil palm product, PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill stated the supply chain model and certificate number, e.g. in sales contract, DO and weighbridge ticket/delivery note.	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. 	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill is a palm oil mill; thus, this indicator is not applicable.	Not Applicable
5.3 On pack claims			
5.3.1	Only RSPO members who have supply chain certification and members who have undergone remote audit as per 5.1.6 are allowed to make on pack claims about the certified sustainable palm oil contained within the 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 Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable

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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 Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
	<p>B) or Mass Balance (MB) Certified Products:</p> <ul style="list-style-type: none"> • RSPO MIXED* • Contributes to the production of RSPO certified palm oil* • Contains RSPO certified palm oil (MB)* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
	<p>C) For Partially Certified Products:</p> <ul style="list-style-type: none"> • RSPO 50% MIXED* • Contains at least 50% RSPO certified palm oil* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
	<p>D) For Products covered with Book and Claim (B&C):</p> <ul style="list-style-type: none"> • RSPO CREDITS* • Supports the production of RSPO certified palm oil* • Contains palm oil covered by the purchase of RSPO Credits* <p>*Add RSPO TM Licence Number below or next to the claim.</p>	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable

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5.3.3	On pack claims shall not include information about the claimant's RSPO membership status.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, there was no on-pack claim used.	Not Applicable
5.3.4	Members shall not communicate to consumers information about their suppliers' RSPO membership status.	The communication of PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill has not mentioned to consumers information about their suppliers' RSPO membership status.	Complied
5.3.5	Use of the RSPO Label is restricted to claims about RSPO certified sustainable palm oil contained in products and is not authorised for use in relation to any other ingredient.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, up to this moment, PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill has not use RSPO label or trademark.	Complied
5.3.6	All members making on pack claims are encouraged to submit the information and images of their end products that carry the RSPO Label via the MyRSPO portal.	PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill sold its oil palm product in bulk, up to this moment, PT Sinar Kencana Inti Perkasa – Sungai Kupang Mill has not use RSPO label or trademark.	Not Applicable
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	95% or above of the oil palm content must be RSPO MB-certified.	PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill is producing and selling CSPO and CSPK; All CSPO/CSPK sold are 100 % content oil palm RSPO MB-certified.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.	There is percentage of non-certified oil palm within the product CSPO/CSPK. PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill does not produce end consumer goods. The production are CPO and PK.	Complied
Messaging			
	Messaging ALLOWED in storytelling in product-specific communications includes:	PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill was not use storytelling in product-related communications.	Complied

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	<ul style="list-style-type: none"> [Palm oil products]/[palm oil]/[palm kernel oil] from RSPO certified mills and plantations were mixed with non-certified palm oil products in the supply chain. 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. 		
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". 	No product related communications are found. Information provided in Cooperate website includes the total certified units, traceability of the supply chain and commitment to have all units certified.	Complied
Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.			
Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.			
4.1.1	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	There's no revision related to human right policy which has been stipulated by company in the GAR of Social and Environmental Policy (GSEP) in 2015. The policy stated that the company committed to stand and promote statement of the human right of UN for all workers, contractor, customary society, the local community in all company operation. Furthermore on those policy also described about prohibiting retaliation against Human Rights Defenders (HRDs) as well as prohibits	Complied

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		intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	
4.1.2	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>As informed in GAR of Social and Environmental Policy (GSEP) in 2015, the policy stated, "To refuse the use of confrontation and intimidation in land disputes". Based on field observation on Sungai Panci Estate, Sungai Panci Plasma and Sungai Kupang Estate, there is no indication that unit certification done violence or any form of harassment on company operational area. This is also in line with the results of interviews with surrounding communities and related agencies of Kotabaru Regency during a public consultation, which stating that there were no land conflicts in the company's operational area.</p>	Complied
Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.			
4.2.1	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p> <p>- Critical (Major) compliance -</p>	<p>The company has procedures related to resolving conflicts and complaints in procedures, namely "<i>SOP Penanganan Pengaduan dan Konflik</i>" (SOP/SMART/SUST/IV/003, Rev 3.0 on 14 February 2022). The procedure as guidance on handle all grievance and conflict form all stakeholders including internal and external. The procedure also informs:</p> <ul style="list-style-type: none"> - SPO assistant/Grievance Handling has an obligation to record and receive all grievance either verbally or written. - Socialization of complaints and conflict resolution procedures to stakeholders, including those who cannot write. - If verification of complaints and conflicts submitted takes more than 14 working days, the Estate/Mill Manager can provide an initial notification letter in response to the complaints and conflicts. - The company guarantee for anonymities of reporter including whistleblower, Human Right Defender and community 	Complied

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		<p>representative with the aim of reducing the risk of retaliation and respecting human rights.</p> <ul style="list-style-type: none"> - The procedure priority of negotiation process, open mediation and participative. 	
4.2.2	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>The company procedure related to grievance mechanism (as described in indicators 4.2.2) has been socialized to relevant stakeholder:</p> <ul style="list-style-type: none"> - Worker Union of SKPE in 4 July 2023 - Tanjung Pangga Village Representative on 5 July 2023 - Sungai Nipah Village Representative on 4 July 2023. - Sangking Baru Village Representative on 4 July 2023. - Telaga Sari Village representative on 5 July 2023. <p>The procedure is written in Bahasa Indonesia and stored in each management unit.</p>	Complied
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <ul style="list-style-type: none"> - Minor compliance - 	<p>The company record all grievance and information request on "Buku Komunikasi dan Konsultasi" (F/SMART/UMUM/SADV/004/001) which stored in each management unit. Here's the record for period 2023/2024:</p> <ul style="list-style-type: none"> - SPNA Logbook Record regarding assistance request for MTQ activities from Sungai Panci Village on 30 January 2024. The company respond the letter on 2 February 2024. - SPNA Logbook record regarding requesting domestic waste storage from Telagasari on 6 September 2023. The company respond the request on 6 September 2023. - SKPE Logbook record regarding bipartite meeting from worker union on 12 December 2023. The company respond with conducted bipartite meeting on 27 December 2023. 	Complied

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		<ul style="list-style-type: none">- SKPE Logbook record regarding to termination of contract workers issues from worker union on 31 January 2024. The company respond the letter on 9 February 2024 with letter No. 002/HR-PSM3/XI/2023. <p>Based on that document and record verification, all grievance and request letter has been responded within timeframe.</p>							
4.2.4	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. - Minor compliance -	As informed in indicators 4.2.1, the policy priority of negotiation process, open mediation and participative. This means, all stakeholder who submit the grievance have access to independent legal and technical advice as well as third-party mediator such as Labor Agency.	Complied						
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.									
4.3.1	Contributions to community development that are based on the results of consultation with local community are demonstrated. - Minor compliance -	<p>The company shows records of the implementation of development around the plantation (CSR) in the CSR Report of PT Sinar Kencana Inti Perkasa Period 2023, with the following details:</p> <table><tr><th>Aspect</th><th>Social Activities</th><th>Amount</th></tr><tr><td>Education</td><td>Teacher Welfare Assistance in SDS Sinar Kencana, TK Sinar Harapan Bunda & SDN Pulau Panci</td><td>Rp 265,505,600</td></tr></table>	Aspect	Social Activities	Amount	Education	Teacher Welfare Assistance in SDS Sinar Kencana, TK Sinar Harapan Bunda & SDN Pulau Panci	Rp 265,505,600	Complied
Aspect	Social Activities	Amount							
Education	Teacher Welfare Assistance in SDS Sinar Kencana, TK Sinar Harapan Bunda & SDN Pulau Panci	Rp 265,505,600							

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		Health	Nutrition support for surrounding communities	Rp 2,550,000	
		Infrastructure	Material support for Pulau Panci Village	Rp 800,000	
		Infrastructure	Mosque construction support on Sungai Kupang Village	Rp 1,000,000	
		Economic	Business Support for Sasirangan Production in Sungai Nipah Village	Rp 20,472,578	
		The CSR program was created based on input from stakeholders which is also included in the latest social impact assessment on August 2023 and will also be a reference in creating the CSR program for the 2024 period.			
Based on consultation result with Pantai Baru and Telaga Sari Village representative, it known that company already improve good relations between the company and the community around the plantations.					

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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>Based on the results of this 4th surveillance audit, there is no change related to land ownership rights (no reduction or addition of areas), the land area is still the same as the previous year's audit results.</p> <p>The area of PT SKIP's RSPO certification is 12,532.80 Ha, consisting of PT SKIP's HGU and HGB covering an area of 9,273.51 Ha and SHM Sungai Panci Plasma covering an area of 3,259.29 Ha. The details of the legality of the land are as follows:</p> <p><u>Land Legality of PT SKIP</u></p> <p>PT SKIP has three Cultivation Rights (HGU) certificates and one Building Rights (HGB) certificate, namely:</p> <ol style="list-style-type: none"> 1. HGU Certificate No. 01 dated August 15, 1997 with an area of 544,207 Ha in accordance with Decree of the State Minister for Agrarian Affairs No. 28/HGU/BPN/1997 dated 17 April 1997 valid for 35 years. 2. HGU Certificate No. 01 dated November 18, 1996 with an area of 3,134 Ha in accordance with Decree of the State Minister for Agrarian Affairs No. 30/HGU/BPN/1996 dated 31 April 1996 valid for 35 years. 3. HGU Certificate No. 01 dated 23 September 1996 with an area of 5,566 Ha in accordance with Decree of the State Minister for Agrarian Affairs No. 08/HGU/BPN/1996 dated 14 February 1996 valid for 35 years. 4. HGB Certificate No. 01/2002 dated 21 September 2002 with an area of 29,3 Ha in accordance with Decree of the National Land Agency No. 27/HGB/BPN/2002 dated 1 August 2002, valid thru 14 September 2032.

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		<p>Land Legality of Sungai Panci Plasma (KUD Gajah Mada)</p> <p>The total area of Sungai Panci Plasma (KUD Gajah Mada) managed by PT SKIP is 3,259.29 Ha consisting of 1,922 farmers spread across 5 villages namely Telagasari Village, Mandala Village, Sukamaju Village, Pulau Panci Village, Plajau Baru Village. The legality of plasma managed by PT SKIP is explained as follows:</p> <ol style="list-style-type: none"> 1. Letter from the Regent of Kotabaru No. 590/2317/A/Tapem dated December 19, 1994, regarding the Appointment of PT SKIP as a Working Partner 2. Letter from the Governor of the First Level Region of Kalimantan Selatan No. 590/01416/PEM dated May 17, 1995, regarding the Approval of Appointment of PT SKIP as the adoptive father who cleared land/farm owned by oil palm farmers with the Local Village Unit Cooperative. 3. Decree of the Regent of Kotabaru No. 06 of 2001 dated May 31, 2001, concerning the Determination of Locations for the Implementation of Land Consolidation in Kotabaru District. The village that became the location consisted of 5 villages, including Telagasari, Mandala, Sukamaju, Plajau Baru and Pulau Panci. The decree was then strengthened with a permit from BPN related to land approval/affirmation for agricultural land consolidation which would then be issued a SHM for each farmer. The letter of approval/affirmation of land consolidation is explained as follows: <ul style="list-style-type: none"> - Decision of the Head of BPN No. 46-XI-2002 dated July 4, 2002, concerning the Affirmation of State Land as the object of consolidation of agricultural land located in Mandala Village, South Kelumpang Sub-district, Kotabaru District for an area of \pm 1,100 Ha. 	
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		<ul style="list-style-type: none"> - Decision of the Head of BPN No. 32-XI-2002 dated May 31, 2002 concerning the Affirmation of State Land as the object of consolidation of agricultural land located in Plajau Baru Village, South Kelumpang Sub-district, Kotabaru District for an area of ± 625 Ha. - Decision of the Head of BPN No. 38-XI-2002 dated July 3, 2002 concerning the Affirmation of State Land as the object of consolidation of agricultural land located in Pulau Panci Village, South Kelumpang Sub-district, Kotabaru District for an area of ± 460 Ha. - Decision of the Head of BPN No. 36-XI-2002 dated July 3, 2002 concerning the Affirmation of State Land as the object of consolidation of agricultural land located in Sukamaju Village, South Kelumpang Sub-district, Kotabaru District for an area of ± 650 Ha. - Decision of the Head of BPN No. 30-XI-2002 dated May 31, 2002 concerning the Affirmation of State Land as the object of consolidation of agricultural land located in Telagasari Village, South Kelumpang District, Kotabaru District for an area of ± 800 Ha. <p>As for some examples of SHM with a total of 1,922 farmers who already have their own SHM, as follows:</p> <ol style="list-style-type: none"> 1. SHM No. 127 for an area of 27,500 m² dated 25 September 2002, based on Decree No. 18/420.3/M-1/471.KP-10 2. SHM No. 149 for an area of 20,000 m² dated 5 October 2005, based on Decree No. 420/35/104/KP-10 3. SHM No. 119 for an area of 17,500 m² dated 30 December 2002, based on Decree No. 19/420.3/M-1/435.KP-10 4. SHM No. 119 for an area of 20,000 m² dated 30 December 2002, based on Decree No. 20/420.3/M-1/435.KP-10 	
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		<p>5. SHM No. 20 for an area of 17,500 m2 dated December 28, 2002, based on Decree No. 18/420.3/M-1/471-KP-10</p> <p>6. SHM No. 21 for an area of 17,500 m2 dated December 28, 2002, based on Decree No. 18/420.3/M-1/471-KP-10</p> <p>7. SHM No. 56 for an area of 17,500 m2 dated December 28, 2002, based on Decree No. 18/420.3/M-1/471-KP-10</p> <p>8. SHM No. 7 for an area of 20,000 m2 dated October 5, 2005, based on Decree No. 420/33/144/KP-15</p> <p>9. SHM No. 5 for an area of 20,000 m2 dated October 5, 2005, based on Decree No. 420/33/144/KP-13</p> <p>Based on the history of land tenure and based on interviews with company management and relevant stakeholders, the land controlled and managed by the company including plasma land does not come from customary land (ulayat).</p>	
4.4.2	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p> <p>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>Based on the results of the 4th surveillance audit, there were no changes related to the land legality maps owned by the company, the maps are still the same as the results of the previous year's audit.</p> <p>Land acquisition has been carried out since 1994/1995. Companies can show evidence of land acquisition documentation that has been carried out in the PT SKIP HGU area, for example:</p> <ul style="list-style-type: none"> Minutes of Land Handover and Compensation, No. 1/BAG/PKS/SKE/10/95 dated 19 October 1995 in the name of Suriansyah Bin Sahari, Sungai Kupang Village for a land area of 2.584 Ha. Minutes of handing over of land and granting of compensation, dated 23 February 1995 on behalf of Bustani, Sei Limau/Sangking Baru Village for a land area of 2.0 Ha. 	Complied

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	<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>Based on a sample of land compensation documentation, it is known that land acquisition has been carried out according to FPIC. These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and sub-district head. Based on this evidence, it can be concluded that the unit of certification has carried out the obligation to acquire land within the HGU area from the rights and interests of other parties.</p> <p>The auditor has taken a sample of the total names of previous landowners indicated by the unit of certification, however, all of the samples could not be contacted due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities. Then, based on the results of interviews with representatives of the village community around the company, namely Pulau Panci Village and Sangking Baru Village, it is known that previously the compensation process was carried out directly to the landowner and until now there have been no problems related to the land compensation process. It was also informed that there are no customary rights in or near the PT SKIP concession area.</p>	
4.4.3	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of this 4th surveillance audit, there are no changes related to new land acquisitions (no new land acquisitions), the land area is still the same as the previous year's audit results. There is no customary land, or right of use within the company's HGU.</p> <p>The company can show a map showing legal rights in the form of a HGU boundary map with a scale of 1:50,000; 1:40,000 and 1:10,000 contained in the HGU certificate issued by the Land Office that developed through participatory mapping. Based on public consultation with village</p>	Complied

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		representatives from Pulau Panci Village and Sangking Baru Village, it is recognized that they know the legal boundaries owned by PT SKIP.	
4.4.4	All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements. - Minor compliance -	Based on the results of this 4th surveillance audit, there are no changes related to new land acquisitions (no new land acquisitions), the land area is still the same as the previous year's audit results. There is no customary land, or right of use within the company's HGU. As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process. All relevant information regarding land acquisition is available in appropriate forms and languages.	Complied
4.4.5	(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -	Based on the results of this 4th surveillance audit, there are no changes related to new land acquisitions (no new land acquisitions), the land area is still the same as the previous year's audit results. There is no customary land, or right of use within the company's HGU. As explained in 4.4.2, it is known that the negotiation process for land release has been carried out in a fair, open, and transparent manner and is based on the agreement of both parties without any coercion from either party. The community represents itself in the process.	Complied
4.4.6	There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties. - Minor compliance -	Based on the results of this 4th surveillance audit, there are no changes related to new land acquisitions (no new land acquisitions), the land area is still the same as the previous year's audit results. There is no customary land, or right of use within the company's HGU.	Complied

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		<p>Based on the results of interviews with stakeholders (Pulau Panci Village and Sangking Baru Village), it was informed that the company has had a positive impact to the affected village community such as employee recruitment, economic movement, and CSR assistance. The company regularly holds meetings with community representatives (usually known as <i>Musrenbang</i>) and absorbs community aspirations which are applied in company policies such as CSR, plasma plantation or other assistance.</p> <p>Communication with the community is no problem, every request for information is always responded to by the company.</p>	
Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.			
4.5.1	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidences are comprising of participants' list and photographs.</p>	Complied
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p>	Complied

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	<p>resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recordings evidences are comprising of participants' list and photographs.</p>	
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidences are comprising of participants' list and photographs.</p>	Complied
4.5.4	<p>To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p>	Complied

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4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p>	Complied
4.5.6	<p>Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p>	Complied
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High</p>	Not Applicable

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		Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.	
4.5.8	(C) New lands are not acquired in areas inhabited by communities in voluntary isolation. - Critical (Major) compliance -	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>There is no new planting activity during this audit. Based on document Identification of HCV and stakeholder consultation, there was not found customary/indigenous rights in operational area. There were the records of the process of collecting information on the preparation of the High Conservation Values Identification Report and the Social Impact Assessment Report. The recording evidence comprising of participants' list and photographs.</p>	Not Applicable
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 -	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014 related to identifying legal, customary or user rights, and for identifying people entitled to compensation. Based on public consultation with village representatives from Pulau Panci Village and Sangking Baru Village known that they know about the procedure through the socialization given and they agree with the procedure.</p>	Complied

4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Pulau Panci Village and Sangking Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without</p>	Complied
4.6.3	<p>Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement).</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>PT SKIP already has cooperation in the development of plasma plantations namely KUD Gajah Mada. Based on the data from the farmers in the Cooperative, it is known that there are farmers with gender and women. This indicates that there are equal opportunities for men and women to have land rights in the plasma.</p>	Complied
4.6.4	<p>The process and outcomes of any negotiated agreements, compensation and payments are documented with evidence of the participation of affected parties and made available to them.</p> <p>- Minor compliance -</p>	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p>	Complied

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		<p>Land acquisition has been carried out since 1994/1995. Companies can show evidence of land acquisition documentation that has been carried out in the PT SKIP HGU area, for example:</p> <ul style="list-style-type: none">• Minutes of Land Handover and Compensation, No. 1/BAG/PKS/SKE/10/95 dated 19 October 1995 in the name of Suriansyah Bin Sahari, Sungai Kupang Village for a land area of 2.584 Ha.• Minutes of handing over of land and granting of compensation, dated 23 February 1995 on behalf of Bustani, Sei Limau/Sangking Baru Village for a land area of 2.0 Ha. <p>Based on a sample of land compensation documentation, it is known that land acquisition has been carried out according to FPIC. These documents were prepared in the Indonesian language and were also involved and witnessed by community representatives such as the village head and sub-district head. Based on this evidence, it can be concluded that the unit of certification has carried out the obligation to acquire land within the HGU area from the rights and interests of other parties.</p> <p>The auditor has taken a sample of the total names of previous land owners indicated by the unit of certification, however, all of the samples could not be contacted due to several reasons, such as someone who had died and his whereabouts were no longer known by the village authorities.</p> <p>Then, based on the results of interviews with representatives of the village community around the company, namely Pulau Panci Village and Sangking Baru Village, it is known that previously the compensation process was carried out directly to the land owner and until now there have been no problems related to the land compensation process. It was</p>	
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		also informed that there are no customary rights in or near the PT SKIP concession area.	
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>The company has a procedure in place to identify people and/or community groups entitled to compensation presented in document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. The procedure is described how to identify people and/or community groups entitled to compensation. Based on public consultation with village representatives from Pulau Panci Village and Sangking Baru Village known that they know about the procedure through the socialization given and they agree with the procedure and compensation process was done directed to the land owner and landowners are given the freedom to release their land without coercion.</p>	Complied
4.7.2	(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties. - Critical (Major) compliance -	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>The company has procedure of Land Compensation, document No. SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014. The procedure is described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. Based on public consultation with village representatives from Pulau Panci Village and Sangking Baru Village known that they know about the procedure</p>	Complied

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		through the socialization given and they agree with the procedure, and they can access the procedure through management representative of the company if they need it.	
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 -	<p>Based on the results of this 4th surveillance audit, there is no new planting in the company area, so there is no identification and assessment of legal rights, usage rights or customary rights and no FPIC. Documents are still the same as the previous year's audit results.</p> <p>The company can show recapitulation of previous landowners who have been compensated. Compensation is only made for the area within HGU areas owned by the company. Based on interview with management of PT SKIP and related government agencies of Kotabaru District, it known that the certificate holder has no expansion area for new planting area.</p> <p>Based on public consultation with village representatives from Pulau Panci Village and Sangking Baru Village, the communities that have lost access and rights to land also provided opportunities to benefit from plantation development such as benefit in</p>	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 public consultation with related government agencies of Kotabaru District and village representatives (Pulau Panci Village and Sangking Baru Village) in this 4th surveillance audit, known that there is no land dispute case for the last 1 years until this assessment conducted in the scope certification area. The presence of occupied land within the plantation area classified as an enclave and there is no negotiated agreement because the land ownership is not releasing the land to the company. Both parties, company and occupiers are acceding to maintain and not disrupt each other. This condition is communicated in Bahasa and appropriate forms. If necessary to giving additional	Complied

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		information, the company will contact the representative of the community through head of villages.	
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 public consultation with related government agencies of Kotabaru District and village representatives (Pulau Panci Village and Sangking Baru Village in this 4th surveillance audit, known that there is no land dispute case for the last 1 years until this assessment conducted in the scope certification area. The presence of occupied land within the plantation area classified as an enclave and there is no negotiated agreement because the land ownership is not releasing the land to the company. Both parties, company and occupiers are acceding to maintain and not disrupt each other. This condition is communicated in Bahasa and appropriate forms. If necessary to giving additional information, the company will contact the representative of the community through head of villages.	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>	Based on the results of this 4th surveillance audit no evidence shows that there is any acquisition process through dispossession or forced abandonment. Based on public consultation with related government agencies of Kotabaru District and village representatives from Pulau Panci Village and Sangking Baru Village, known that all land acquisition between local people and company representatives conducted as mutual agreement and the compensation process are done directed to the land owner and not diminish the legal/customary right, landown ers are given the freedom to release their land without coercion.	Complied
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	Based on public consultation with related government agencies of Kotabaru District and village representatives (Pulau Panci Village and Sangking Baru Village) in this 4th surveillance audit, known that there is no land dispute case for the last 1 years until this assessment conducted in the scope certification area. The presence of occupied land within the plantation area classified as an enclave and there is no negotiated agreement because the land ownership is not releasing the land to the company. Both parties, company and occupiers are acceding to maintain	Complied

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		and not disrupt each other. This condition is communicated in Bahasa and appropriate forms. If necessary to giving additional information, the company will contact the representative of the community through head of villages.	
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 -	FFB price was determined by government Dinas Perkebunan Provinsi Kalimantan Selatan. Sample seen for FFB pricing period March 2024 according to FFB pricing letter No. 500.8/673/Disbunak/2024 dated March 2024. FFB price according to years age of oil palm, among others: <ul style="list-style-type: none"> - 15 years: IDR 2,547.06 - 16 years: IDR 2,541.60 - 17 years: IDR 2,531.58 - 18 years: IDR 2,525.26 - 19 years: IDR 2,522.10 - 20 years: IDR 2,511.58 - 21 years: IDR 2,487.71 - 22 years: IDR 2,487.71 PT Sinar Kencana Inti Perkasa paid FFB from smallholder scheme according to FFB price determined by Dinas Perkebunan Provinsi Kalimantan Selatan. Year planting SPNA (scheme smallholder) consist of: 1997, 1998, 2000, 2001 and 2005 with age of oil palm: 27 years, 26 years, 24 years, 23 years and 21 years. The official price of FFB from Dinas Perkebunan Province Kalimantan Selatan is only regulates up to the age of the plant 22 years. Due to FFB price determination by	Complied

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		<p>government, PT SKIP use the highest price of FFB for scheme smallholder which is 21 years with price IDR 2,487.71.</p> <p>For third party supplier, FFB price was determined by company according to market price. Determination of FFB price stipulated in company mechanism "Penentuan Harga TBS". Variabel in the FFB price determination depend on: market CPO & PK price, OER, KER, operational cost. Sample for FFB price determination period 26 March 2024 for third party supplier was IDR 2,800. FFB price update informed directly to third party supplier through WA Group third party supplier.</p>	
5.1.2	<p>(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sinar Kencana Inti Perkasa regularly explain the FFB pricing to smallholder in accordance with FFB price determination by Dinas Perkebunan Provinsi Kalimantan Selatan as above. Update of FFB price was informed to scheme smallholder by company and cooperative (KUD Gajah mada). Representative of cooperative also invite by Dinas Perkebunan Provinsi Kalimantan Selatan regularly (monthly) for meeting of FFB price determination.</p> <p>For third party supplier, FFB update information update informed directly to third party supplier through WA Group third party supplier. During audit can be demonstrated that FFB price updated are informed accordingly.</p>	Complied
5.1.3	<p>(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.</p> <p>- Critical (Major) compliance -</p>	<p>FFB pricing was determined by government Dinas Perkebunan Provinsi Kalimantan Selatan as explain above. The price determination mechanism was agreed with smallholders. Representative of cooperative also invite by Dinas Perkebunan Provinsi Kalimantan Selatan regularly (monthly) for meeting of FFB price determination.</p> <p>Based on interview results, with KUD Gajah Mada, it is known that company always updated the pricing to KUD Gajah Mada everytime there was changing or new determination by government for the pricing. It is known, that Company always do the payment directly to all farmers</p>	Complied

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		<p>that's member of KUD Gajah Mada based on their percentage every month and was accordance to pricing determination.</p> <p>Document verification for FFB payment of smallholder KUD Gajah Mada shown that payment made is in accordance with FFB price determination by government and contract. FFB payment made monthly to smallholder member by company in accordance with contract agreement. Sample seen for FFB payment period Jan – March 2024.</p> <p>For third party supplier, FFB price was determined by company according to market price. Determination of FFB price stipulated in company mechanism "Penentuan Harga TBS". Variabel in the FFB price determination depend on: market CPO & PK price, OER, KER, operational cost. FFB price update informed directly to third party supplier through WA Group third party supplier. Document verification for FFB payment of third party supplier shown that payment made is in accordance with FFB price determination by government and contract. FFB payment made weekly to supplier by company in accordance with contract agreement. Sample seen for FFB payment period April - May 2024.</p>	
5.1.4	<p>(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable.</p> <p>- Critical (Major) compliance -</p>	<p>Company can show evidence that all parties from the organization's representatives in smallholders which have been involved in the decision-making process and understand the contents of the contract. This is stated in the Work Agreement document which is signed by all representatives of the cooperative management and farmer groups. Work Agreement contains the sale and purchase agreement for FFB to independent smallholders, as well as partnership agreements with plasma farmers (smallholder) including financing, loans/credits, and repayments through cutting FFB prices for replanting programs and/or support mechanisms, etc.</p>	Complied
5.1.5	<p>Contracts are fair, legal and transparent and have an agreed timeframe.</p> <p>- Minor compliance -</p>	<p>PT Sinar Kencana Inti Perkasa has an agreement contract with scheme smallholder KUD gajah mada as below:</p>	Complied

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		<ul style="list-style-type: none"> - MoU phase 1 "Perjanjian Kerjasama KUD Gajah Mada (Plasma) dengan PT Sinar Kencana Inti Perkasa Tentang Pembangunan dan Pengelolaan Budidaya Tanaman Kelapa Sawit di Areal Desa Persiapan Telagasari, Kecamatan kelumpang Selatan Kabupaten Daerah Tingkat II Kotabaru Propinsi Kalimantan Selatan dengan Pola Kredit Koperasi Primer untuk Anggota (KKPA) Nomor 7, tanggal 4 Oktober 1997. Contract Agreement between KUD Gajah Mada (Plasma) and PT SKIP regarding the Development and Management of Oil Palm Cultivation in the Telagasari Preparation Village Area, Kelumpang Selatan District, Kotabaru District, Kalimantan Selatan Province, with the KKPA Credit pattern (Primary Cooperative for Members), No. 7 on October 4th, 1997 for an area of 2,100 Ha. - MoU phase 2 "Perjanjian Kerjasama KUD Gajah Mada (Plasma) dengan PT Sinar Kencana Inti Perkasa Tentang Pembangunan dan Pengelolaan Budidaya Tanaman Kelapa Sawit di Areal Desa Persiapan Telagasari, Kecamatan kelumpang Selatan Kabupaten Daerah Tingkat II Kotabaru Propinsi Kalimantan Selatan dengan Pola Kredit Koperasi Primer untuk Anggota (KKPA) Nomor 7, tanggal 4 November 1999" - Contract Agreement between KUD Gajah Mada (Plasma) and PT SKIP regarding the Development and Management of Oil Palm Cultivation in the Kelumpang Selatan & Kelumpang Hulu District Areas, Kotabaru District, Kalimantan Selatan Province, with the KKPA Credit pattern (Primary Cooperative for Members), No. 7 on November 4th, 1999 for an area of 936 Ha. <p>Agreement contract is valid for one cycle of palm oil planting (25 years). Based on the cooperation contract, it is known that information has been conveyed regarding PT SKIP's obligations to manage the KUD Gajah Mada plantation covering of land clearing, planting, planting maintenance, construction of facilities and infrastructure (roads, canals, etc.), plant maintenance costs, indirect costs, and responsibility for conducting training and outreach to all members of the cooperative.</p>	
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		<p>Contracts agreement are fair, legal and transparent and have an agreed timeframe.</p> <p>Sample Agreement contract with third party supplier:</p> <p>"Perjanjian Jual beli Tandan Buah Segar (TBS) Kelapa Sawit No. 009/TBS/PT. SKIP/II/2024" dated 1 February 2024. In article 5 e. "<i>TBS yang dijual dan diserahkan oleh pihak kedua dan pihak pertama bukan berasal dan atau ditanam di Kawasan hutan</i>"; g. "<i>Dilarang mengirim/menjual TBS curian atau TBS yang berasal dari kebun pihak pertama (PT SKIP)</i>" – "FFB sold and delivered by the second party and the first party does not originate and/or is planted in a forest area"; g. "It is prohibited to send/sell stolen FFB or FFB originating from first party plantations (PT SKIP)</p>	
5.1.6	<p>(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given.</p> <p>- Critical (Major) compliance -</p>	<p>Company can show proof of payment for the purchase of FFB to the supplier's KUD, where the payment has been mutually agreed upon based on the results of the meeting to determine the price of FFB by Plantation and Livestock Agency of Kalimantan Selatan Province. For example, the proof of payment for the purchase of FFB can be specified as follows:</p> <p>FFB payment for KUD Gajah Mada scheme smallholder period March 2024:</p> <p>"Rekapitulasi Transfer Dana Pendapatan TBS" dated 18 April 2024, in accordance with "Rekapitulasi Hasil Panen TBS Plasma – 2,100 ha Periode Maret 2024"; Bank transfer document "Laporan Transaksi Finansial" transaction period: 1 – 30 April 2024, account number 0126***, transaction dated 23/04/2024. Amount of payment is in accordance with "Rekapitulasi Hasil Panen TBS Plasma – 2,100 ha Periode Maret 2024". Detail of bank transfer to each smallholder member are available and can be shown during audit.</p>	Complied

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		FFB payment for third party supplier PT Gemilang Barokah Abadi: Invoice period 1 – 6 April 2024, volume 125,082 kg, FFB price IDR 2,750, total IDR 343,975,500 excluded tax, account number 1080***; Bank transfer "Debit advice dated 17/04/2024" Citibank. Amount of payment is in accordance with FFB receive recapitulation by Sungai Kupang mill.	
5.1.7	Weighing equipment is verified by an independent third party on a regular basis. - Minor compliance -	Based on the results of the visit to the Sungai Kupang Mill, it is known that there are two Weighbridges. The unit of certification can show calibration records for the two Weighbridges which were carried out by the Legal Metrology UPTD, the Department of Trade and Industry of the Kotabaru District. The following are the results of the weighing test: <ul style="list-style-type: none"> Avery Weigh Tronix Weighbridge with serial number 182950600/40,000 Kg with a calibration date of 20 June 2023 and valid until 20 June 2024. Avery Weigh Tronix Weighbridge with serial number 203650121/40,000 Kg with a calibration date of 20 June 2023 and valid until 20 June 2024. 	Complied
5.1.8	The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials. - Minor compliance -	PT Sinar Kencana Inti Perkasa has support the KUD Gajah Mada as scheme smallholder for RSPO certification. Currently KUD Gajah Mada under Sungai Panci Plasma management has been certified RSPO. Currently company also prepare and proceed the progress of certification for Sungai Kupang Plasma (scheme smallholder).	Complied
5.1.9	(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner. - Critical (Major) compliance -	The management unit has a complaint handling mechanism which is contained in the Complaint mechanism of workers was contained in Procedure "SOP Penanganan Pengaduan dan Konflik" (SOP/SMART/SUST/IV/003, Rev 3.0 on 14 February 2022). The procedure as guidance on handle all grievance and conflict form all	Complied

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		<p>stakeholders including internal and external. The procedure also informs:</p> <ul style="list-style-type: none"> - SPO assistant/Grievance Handling has an obligation to record and receive all grievance either verbally or written. - Socialization of complaints and conflict resolution procedures to stakeholders, including those who cannot write. - If verification of complaints and conflicts submitted takes more than 14 working days, the Estate/Mill Manager can provide an initial notification letter in response to the complaints and conflicts. - The company guarantee for anonymities of reporter including whistleblower, Human Right Defender, and community representative with the aim of reducing the risk of retaliation and respecting human rights. - The procedure priority of negotiation process, open mediation and participative. 	
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 showed record of meetings on 26 July 2023 with relevant stakeholders including suppliers and surrounding communities with discussions related to RSPO and ISPO scheme certification. The company introduced the RSPO scheme to related parties, from certification requirements to implementation in environmental and OHS aspects.</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>As informed in indicators 5.2.1, the company showed record of meetings on 26 July 2023 with relevant stakeholders including suppliers and surrounding communities with discussions related to RSPO and ISPO scheme certification. The company introduced the RSPO scheme to related parties, from certification requirements to implementation in environmental and OHS aspects.</p>	Complied

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	- Minor compliance -		
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	Based on result on document review and interview with management and scheme smallholder KUD Gajah Mada (Sungai panic Plasma), smallholders are fully managed by the company so that plantation management is in accordance with the standards of the company.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	KUD Gajah Mada (Sungai Panci Plasma) has been certified RSPO under PT Sinar Kencana Inti Perkasa. Based on document verification obtain information that entire land of scheme smallholder has been granted by government (private land title/SHM).	Complied
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme. - Minor compliance -	PT Sinar Kencana Inti Perkasa has regularly provide the training program and socialization to smallholder member of KUD Gajah Mada related to Best management Practices of Agronomy including pesticide handling. Sample seen of training conducted: Best Management Practices (BMP) training which includes the handling/application of pesticides, fertilizing, sanitation, and IPM on 3 December 2023.	Complied
Principle 6: respect workers' rights and conditions Protect workers' rights and ensure safe and decent working conditions.			
Criteria 6.1: Any form of discrimination is prohibited.			
6.1.1	(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 -	<p>The company has a non-discrimination and equal opportunity policy in place as indicated in the GAR Social and Environmental Policy (GSEP) document which was passed on September 8, 2015. It states that the company provides equal opportunities for all workers and embraces diversity without regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or trade union membership and ensure that workers are protected from acts of discrimination at all stages of the employment relationship.</p> <p>Based on interviews with employees, they are aware of the company's policy of equality and non-discrimination. All employees are considered</p>	Complied

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		equal and do not discriminate based on race, religion, gender, caste in rights and obligations according to their level of work.	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of interviews in this 4th surveillance audit with representatives of the Kotabaru District Manpower and Transmigration Office as well as unions and workers at both the Estate and Mill, it was stated that so far there have been no incidents of discrimination in the company's work environment. In addition, based on a review of the labor list documents as of April 2024, it is known that workers come from various genders, ethnicities and religions, so it can be concluded that there is no discriminatory treatment in the company's operational activities.</p>	Complied
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>The company shows performance assessment records for employees before becoming permanent employees as a basis for employee position placement. The following is an example of an employee assessment carried out by the company:</p> <ul style="list-style-type: none"> - Employee promotion namely Dani Saputra from SKPE (001/VPA3-INT/BNJO/01/2024, dated 31 December 2023). - Employee promotion namely Hidayah from SPNA on 9 May 2024. - Employee promotion namely Jumbri from SPNA on 9 May 2024. - Employee agreement of Contract Worker namely Adul Rokim from SPNE (023/SPNE/PKH-SH/01/2024, dated 2 January 2024). <p>The employee assessment records contain indicators that have been determined by the company for a qualification to become permanent workers, namely: Discipline, Work Quantities, Work Quality, Teamwork, Attitude, and Responsibility.</p>	Complied

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		<p>Based on the results of interviews with the company's HR staff, information was obtained that the recruitment process for all workers is carried out through the same process where prospective workers must meet requirements in the form of administrative selection (application letter, graduation letter, photocopy of identity and family), psychological test (for certain positions), interviews and health examination results.</p> <p>As explained by worker union, all workers are treated equally in accordance with company regulation including rights of worker as well.</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>Based on interview with spraying worker with female gender and representative of worker union and gender committee, there's no obligation for worker to done pregnancy testing when applying job to company. The pregnancy test only done by paramedics for worker who doing activities with chemical material (every 4 months), this aims to maintain the health of pregnant mothers.</p>	Complied
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>The company has established gender committee on 2 January 2023. The gender committee consist of:</p> <ul style="list-style-type: none"> - Head Chief : Sri Hidayatun - Vice head Chief - Treasure - Secretary - Social Department Coordinator - Environmental Department Coordinator - Female Skill Department Coordinator <p>There's program of gender committee for 2023 period, which following:</p> <ul style="list-style-type: none"> - Sexual Harassment socialization 	Complied

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		<ul style="list-style-type: none"> - Socialization for pregnant mother. - POSYANDU - Gender annual meeting 	
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Regarding to fair payment for the same work scope for examples harvesting activities, the company had policy on "Harvesting Premium System for PSM 3 – KALSEL Region" (No. 003/SE-VPA-PSM-BNJO/10/23, dated 26 October 2023). The policy determined harvesting premium based on oil palm trees condition (planting year, heights, seed and land condition). Here's the record of harvesting payment for each unit:</p> <ul style="list-style-type: none"> - April 2024 Salary Slip for Employee No. 21136 with the position of Sungai Panci Plasma Harvester worker receiving a basic salary of IDR 3,346,661; Premium IDR 5,500; and Rice Allowance IDR 75,000. - March 2024 Salary Slip for Employee No. 20141 with the position of Sungai Panci Plasma Harvester worker receiving a basic salary of IDR 3,346,661; Premium IDR 129,870; and Rice Allowance IDR 75,000. <p>Based on that record verification, the difference pay for harvesting due to the amount of FFB harvested, while the basic salary is the same for all workers. This information is in line with harvesting interview results in Sungai Kupang Estate and Sungai Panci Estate.</p>	Complied
Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).			
6.2.1	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p>	<p>The company has a policy related to determining employee wages in the Structure and Scale Wage for Kotabaru Regency Period 2024 Document (dated 9 January 2024). The policy informs that the Daily permanent, contract, and daily worker wage from IDR 3,420,661 per month</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>(Contract Worker) to IDR 3,766,661 (PT1 A5) per month. The wage value refers to the 2024 Kotabaru Regency Minimum Wage for the Governor of Kotabaru (No. 100.3.3.1/01001/KUM/2023, 30 November 2023), where the Kotabaru Regency Minimum Wage is IDR 3,420,661. The wage increase takes effect from January 1, 2024. For daily worker, wage pre day based on minimum wage divided by 25 days.</p> <p>The following is a record of proof of employee payments that refers to local government regulations:</p> <ul style="list-style-type: none"> - April 2024 Salary Slip for Employee No. 21136 with the position of Sungai Panci Plasma harvester worker receiving a basic salary of IDR 3,346,661; Premium IDR 5,500; and Rice Allowance IDR 75,000. - April 2024 Salary Slip for Employee No. C6009 with the position of Sungai Panci Plasma Daily worker receiving a basic salary of IDR 1,080,925; and Rice Allowance IDR 75,000. - March 2024 Salary Slip for Employee No. 2408902 with the position of Sungai Kupang Estate Upkeep worker receiving a basic salary of IDR 3,420,661; Premium IDR 1,745,000; Attendant incentive IDR 100,000 and Rice Allowance IDR 75,000. - March 2024 Salary Slip for Employee No. 2408201 with the position of Sungai Kupang Estate Upkeep worker receiving a basic salary of IDR 3,420,661; Attendant incentive IDR 100,000 and Rice Allowance IDR 75,000. - March 2024 Salary Slip for Employee No. 2403003 with the position of Sungai Kupang Estate Upkeep worker receiving a 	
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		<p>basic salary of IDR 3,420,661; Premium IDR 820,956; Attendant incentive IDR 100,000 and Rice Allowance IDR 75,000.</p> <ul style="list-style-type: none"> - April 2024 Salary Slip for Employee No. 2307413 with the position of Sungai Panci Estate Upkeep worker receiving a basic salary of IDR 3,420,661; Premium IDR 147,000; Attendant incentive IDR 100,000 and Rice Allowance IDR 75,000. <p>Beside the fix salary for all workers, the company also had policy related to premium allowance for harvesting activities and upkeep activities on Document "Non-Harvesting Premium for Kalsel Region" (001/SE-ADH3/BNJO/KSL/04/2017) and "Harvesting Premium for Kalsel Region" (003/SE-VPA-PMS3-BNJO/10/23). The policy informs all premium allowance for all activities such as spraying, pruning, manuring, vehicle operator and paramedics.</p>	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <ul style="list-style-type: none"> - Critical (Major) compliance - 	<p>The rights and obligations of workers with permanent employee status are contained in the Collective Labor Agreement Document between company and worker union (as described in indicators 3.4.1). The CLA document informs employment-related policies, including:</p> <ul style="list-style-type: none"> - Clause II Organizational Recognition - Clause III Employee Acceptance - Clause IV Provision regarding day-off/Holiday - Clause V Salary - Clause VI Contract Work and Fixed Daily Wage - Clause VII Allowance of Sick Day - Clause VIII Day-Off - Clause IX Travel Work 	Complied

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		<ul style="list-style-type: none"> - Clause X Overtime Allowance - Clause XI Premium Allowance - Clause XII Allowance if taken by Government. - Clause XIII Religious Holiday Allowance & Bonus - Clause XIV Social Security - Clause XV Work Tools and Safety - Clause XVI Pension - Clause XVII Special Provision for motor vehicle workers - Clause XVIII Worker from Outside the area - Clause XIX Company and Worker Obligation - Clause XX Violation - Clause XXI Termination - Clause XXII Severance Payment - Clause XXIII How to Settle Labor Disputes - Clause XXIV Validity and Experiment of Collective Labor Agreement - Clause XXV Closing Statement <p>CLA is written in Indonesian language and workers are understood substance of agreement. On the clause which describes salary system (Clause V), stated that basic wage for permanent daily worker is above daily minimum wage.</p> <p>For contract worker, the company also had separate agreement in Specific Time Agreement Document. For examples:</p>	
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		<ul style="list-style-type: none"> - Specific Time Agreement Document in the name of Syamsudin for Sungai Kupang Mill (007/SKIP-SPK/PKWT/12/2023, dated 6 December 2023). - Specific Time Agreement Document in the name of Khairul Ihwan for Sungai Kupang Mill (006/SKIP-SPK/PKWT/12/2023, dated 5 December 2023). - Specific Time Agreement Document in the name of M. Roki for Sungai Panci Plasma (118/SPNA/SPK-PKWT/XI/2023, dated 1 November 2023). - Specific Time Agreement Document in the name of Hery Septiawan for Sungai Kupang Estate (3020/24/2/318/Unit Kerja/PKWT-SW/02/2024, dated 17 February 2024). - Specific Time Agreement Document in the name of Yuyum Yuminasari for Sungai Kupang Estate (3020/24/2/310/Unit Kerja/PKWT-SW/02/2024, dated 17 February 2024). <p>For all contract worker, the company already submit the report to Labor Agency of Kotabaru Regency. The latest report has been sent on 13 May 2024.</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>Based on the salary slip records shown to the auditor for each management unit (estate and mill), there are various company compliance with regulations related to employment aspects, here are the details:</p> <ul style="list-style-type: none"> - Record of Maternity Leave Letter for Employees namely Maimunah from Sungai Panci Estate on 18 September 2023. Where permission to leave for 3 months starting 27 September 2023 has been approved by the Estate Manager. - Contract worker compensation namely Robinson from SPNA. The compensation has been paid in March 2024. 	Complied

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		<ul style="list-style-type: none"> - Contract worker compensation namely Joni Sugiarto from SPNA. The compensation has been paid in April 2024. - April 2024 Salary Slip for Employee No. 21136 with the position of Sungai Panci Plasma Upkeep worker receiving a basic salary of IDR 3,346,661; Premium IDR 5,500; and Rice Allowance IDR 75,000. - Harvesting Penalty for Harvester namely Stanislasu N. (SPNA) with amount as IDR 40,000 on February 2024. 	
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>	<p>Unit of Certification has provided housing facilities on each estate and mill. For example, list of facilities in 2024 including houses, mosque, church, workers hall, football field, child care, Clinic, badminton field and school bus. Based on field observation to housing complex of Sungai Kupang Mill, Sungai Kupang Estate, Sungai Panci Estate, it was known that all housing on good condition and liveable, there were domestic waste sanitation, and adequate clean water facilities.</p> <p>This is in line with the results of interviews with housing residents who stated that the facilities provided by the certification unit were housing, electricity, clean water availability and school transportation in good condition.</p>	Complied
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>Based on interviews with estate and mill workers, labor unions and gender committees, it's known that workers have no difficulty in getting affordable food and clean water sources because the company has provided cooperatives that sell daily necessities. In addition, workers can buy these needs to the markets around the company's area without any difficulties. The location of estate and mill is near Batulicin (County Town) and no obstacle to access.</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</p>	<p>Currently, Indonesia does not yet have a DLW benchmark, so the company sets employee wages based on the 2024 Kotabaru Regency</p>	Complied

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	<p>of which is based on a quota that can be achieved during regular working hours.</p> <p>- Minor compliance -</p>	<p>UMK of IDR 3,420,661 (No. 100.3.3.1/01001/KUM/2023, dated 30 November 2023).</p> <p>However, the company calculates the latest DLW based on local price for period 2023 in their operational unit. Here's the details:</p> <ul style="list-style-type: none"> - Regular Wage: Rp 3,376,161 - Holiday Allowance: Rp 281,388 - Electricity Allowance: Rp 660,198 - Rice Allowance: Rp 75,000 - House Maintenance: Rp 1,555,100 - Clean water Allowance: Rp 218,896 - Meat Allowance: Rp 9,167 - Education Allowance: Rp 89,039 - Medical Facilities: Rp 58,451 - Daycare Facilities: Rp 76,841 - Total Prevailing Wage: Rp 6,400,739 <p>Based on those objective evidence, the company has been assessing prevailing wages and in-kind benefits provided to workers in company aligned with the RSPO Guidance for Implementing a Decent Living Wage. In addition, the assessment based on local price.</p>	
6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>Based on field observation, document review and worker interview results, there's two types of workers in scope certification namely Permanent Worker (PT) and Contract Worker (PTT). Contract workers are only carried out for work that is not the main job, such as maintenance activities (spraying, manuring and collector). For all core</p>	Complied

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		activities such as harvesting and mill operators, all workers have permanent status.	
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>Based on the results of this 4th surveillance audit, there are no changes related to the policy on freedom of association and assembly, the documents are still the same as the previous audit results.</p> <p>The company has a policy regarding freedom of association no. KHI-smart/018-00 dated 1 August 2017 signed by the HR Managing Director. The unit of certification also shows Circular Letter from the Vice President of Agronomy No. 020/HR PSM6/01/11 dated 03 January 2011 concerning Freedom of Association. The letter states that the company provides freedom for employees to associate and assemble which is written in Indonesian.</p> <p>The company then shows the CLA document for the 2018 – 2020 period in article II regarding Organizational Recognition which, among other things, explains that Employers recognize trade unions as workers' organizations that have the right and act on behalf of their members in the implementation of this CLA. Employees recognize the Sinar Mas Group as a business entity acting on behalf of its members in general employment issues.</p> <p>Based on the results of interviews with workers at both Mill and Estate, it was stated that the company already has a Labor Union (SPSI) as a means of communication and submission if there are complaints where</p>	Complied

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		workers are given freedom and there is no intervention in union activities.	
6.3.2	Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request. - Minor compliance -	<p>To maintain social stability and harmony between the company and employees, the company has conducted meetings with trade unions and bipartite LKS regularly every month. Here are examples of some of the meetings that have been held:</p> <p>Companies can show recordings of Trade Union meetings, for example:</p> <ul style="list-style-type: none"> Minutes of the meeting on 17 October 2023 in the SKPM Meeting Room. which was attended by representatives from the Labor Union and Companies Which discusses socialization/refresh related to GSEP (GAR social environment policy) and borrowing heavy equipment for road repairs in employee housing. Minutes of the meeting on 13 November 2023 in the SKPM Meeting Room. which was attended by representatives from the Labor Union and Companies Which discusses repairing bridges for road access to housing. Minutes of the CLAB Discussion Meeting on 11 December 2023 in the SKPM Meeting Room. which was attended by representatives from the Labor Union and Companies. Which discusses preparations and appeals for the new year 2024. 	Complied
6.3.3	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. - Minor compliance -	<p>The company has a labor union, namely SPSI as a forum for workers to express their aspirations to the company in each of their respective units. Companies can show documents forming a Labor Union, for example:</p> <p>SKPE (Sungai Kupang Estate)</p> <ul style="list-style-type: none"> Proof of registration of trade unions at the Kotabaru District Manpower and Transmigration Office with Proof of Registration Number 560.568/25/Naker dated October 16, 2022. 	Complied

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		<ul style="list-style-type: none"> Letter No. 568/134/HI-DKT/2019 from the Kotabaru District Manpower and Transmigration Office regarding changes to the management of SPSI PT SKIP Sungai Kupang Estate for the 2019-2024 period consisting of chairman, vice chairman, secretary, treasurer, public relations section 1 - 3. <p>SKPM (Sungai Kupang Mill)</p> <p>Letter from the Kotabaru District Manpower Office regarding Changes in the Management of the PT SKIP Sungai Kupang Mill</p> <p>Workers Union No. 568/174/Naker-2/2020 dated 2 July 2020. The registration of the Labor Union No. 007/HIPK/LKS- BP/VI/2010.</p> <p>SPNE/SPNA (Sungai Panic Estate/Sungai Panci Plasma)</p> <p>Letter from the Kotabaru District Manpower Office regarding the Registration of Labor Unions Number 568/124/SP/Naker2/2018 and Decree Number KEP-05/ORG/DPC F-SPP/KTB/03/2019 dated 29 March 2019 regarding ratification of the Management SPNE/SPNA Work Units for the 2019 – 2024 period.</p> <p>Based on the results of interviews with workers at both Mill and Estate, it was stated that the company already has a Labor Union (SPSI) as a means of communication and submission if there are complaints where workers are given freedom and there is no intervention in union activities.</p>	
Criteria 6.4: Children are not employed or exploited.			

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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>The Company has a GAR Social and Environmental Policy to implement policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement, in 2015. In point 3 Work Environment and Industrial Relations states that companies prohibit the employment of children and take action to prevent the use of child labor in our activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment. Take corrective action if child labor is found and ensure proper follow-up and provide safety protection assistance. In addition, the company has issued a Circular Letter from the Human Resources Director No. 002/SE-HRDV/03/09 dated 31 March 2009 concerning Minimum Age Limits stated that companies set a minimum age limit of 18 years based on Law no. 13 of 2003 and there has been a warning regarding the prohibition of using child labor and areas that are dangerous for children to be placed where they can be seen clearly.</p> <p>Based on the verification of the Worker's List document in April 2024, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Kotabaru District Manpower and Transmigration Office and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.</p>	Complied
6.4.2	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p>	<p>The Company has a GAR Social and Environmental Policy to implement policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO-</p>	Complied

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	- Critical (Major) compliance -	<p>Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement, in 2015. In point 3 Work Environment and Industrial Relations states that companies prohibit the employment of children and take action to prevent the use of child labor in our activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment. Take corrective action if child labor is found and ensure proper follow-up and provide safety protection assistance. In addition, the company has issued a Circular Letter from the Human Resources Director No. 002/SE-HRDV/03/09 dated 31 March 2009 concerning Minimum Age Limits stated that companies set a minimum age limit of 18 years based on Law no. 13 of 2003 and there has been a warning regarding the prohibition of using child labor and areas that are dangerous for children to be placed where they can be seen clearly.</p> <p>Based on the verification of the Worker's List document in April 2024, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Kotabaru District Manpower and Transmigration Office and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.</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>The Company has a GAR Social and Environmental Policy to implement policies related to hiring workers in accordance with applicable regulations and has been signed by the Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement, in 2015. In point 3 Work Environment and Industrial Relations states that</p>	Complied

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		<p>companies prohibit the employment of children and take action to prevent the use of child labor in our activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment. Take corrective action if child labor is found and ensure proper follow-up and provide safety protection assistance. In addition, the company has issued a Circular Letter from the Human Resources Director No. 002/SE-HRDV/03/09 dated 31 March 2009 concerning Minimum Age Limits stated that companies set a minimum age limit of 18 years based on Law no. 13 of 2003 and there has been a warning regarding the prohibition of using child labor and areas that are dangerous for children to be placed where they can be seen clearly.</p> <p>Based on the verification of the Worker's List document in April 2024, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Kotabaru District Manpower and Transmigration Office and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.</p>	
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>The company showed the fact of integrity for contractors such as integrity fact of PT Sarana Lintas Bersama with contract number 004/SP/SKIP/SKPM/11/2022 valid thru 20 November 2024 stating that: Respect human rights and do not discriminate, do not do forced labor, do not employ underage workers and workers who come from trafficking in persons (article 4).</p> <p>In addition, based on the results of interviews with FFB contractors and suppliers, it was conveyed that the parties were aware of the prohibition</p>	Complied

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		<p>on work practices involving child labor, forced labor, and workers from human trafficking.</p> <p>In addition, based on the review of work contract documents with contractors, the company has also conveyed the prohibition of employing minors in each SPK with contractors.</p> <p>Based on the verification of the Worker's List document in April 2024, there were no workers who were under 18 years of age at the time of initial recruitment. In addition, there are also no students who are carrying out work practices in company operations. The results of interviews with the Kotabaru District Manpower and Transmigration Office and representatives of the workers' union at Estate and Mill found that there were no workers under the age of 18 and for the past year there had been no incidents of sexual harassment in the company's work environment.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>The company has a policy to prohibit all forms of sexual harassment and all other forms of harassment which are indicated in the GAR Social and Environmental Policy (GSEP) document. The policy was approved on September 8, 2015, by the Head of Upstream, CEO of Down Stream & Commercial, Executive Director & CFO, and MD of Sustainability & SSE. It is stated that the company does not tolerate acts of sexual harassment and any other forms of harassment and violence.</p> <p>During the field visit, warnings regarding the prohibition of acts of sexual harassment and violence can be seen, especially in the employee housing area. In addition, based on the results of interviews with workers, it was stated that so far there had never been a case related to incidents of sexual harassment and violence as well as other forms of violence and harassment.</p>	Complied

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6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>The company have a policy to protect reproductive rights and prevent all forms of sexual harassment and violence. The policy explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division.</p> <p>Based on the results of interviews with workers, it was stated that the company had provided protection for women's reproductive rights including the provision of menstruation leave, maternity leave and provided other alternative jobs for workers who handle chemicals if they were pregnant or breastfeeding.</p>	Complied
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p> <p>- Minor compliance -</p>	<p>The company has identified and carried out activities related to assessing the needs of young mothers through regular monthly meetings and programs with the gender committee. The latest assessment has been done on 4 April 2024. Based on latest assessment, the company provided lactation room for each emplacement. The company also provided ambulance car ready 24 hours a day.</p>	Complied
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>The company already had grievance mechanism, which stated on Procedure "SOP Penanganan Pengaduan dan Konflik" (SOP/SMART/SUST/IV/003, Rev 3.0 on 14 February 2022). The procedure as guidance on handle all grievance and conflict form all stakeholders including internal and external. The procedure also informs:</p> <ul style="list-style-type: none"> - SPO assistant/Grievance Handling has an obligation to record and receive all grievance either verbally or written. 	Complied

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		<ul style="list-style-type: none"> - Socialization of complaints and conflict resolution procedures to stakeholders, including those who cannot write. - If verification of complaints and conflicts submitted takes more than 14 working days, the Estate/Mill Manager can provide an initial notification letter in response to the complaints and conflicts. - The company guarantee for anonymities of reporter including whistleblower, Human Right Defender, and community representative with the aim of reducing the risk of retaliation and respecting human rights. - The procedure priority of negotiation process, open mediation and participative. <p>This mechanism has been socialized to relevant stakeholder (including FFB supplier and contractors) on July 2023.</p>	
Criteria 6.6: No forms of forced or trafficked labour are used.			
6.6.1	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker's consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages 	<p>The company shows the Golden Agri-Resources Business and Human Rights Policy document which was legalized in June, 2019, by the Head of Policy and Compliance Division. The policy stated:</p> <ul style="list-style-type: none"> - Preventing force labour practice dan not using workers resulting from human trafficking. - Not using child workers in all operational unit. - Recognize equality and participation of women around operating units. - Respect the rights and dignity of workers in accordance with legal provisions, provide fair treatment without discrimination and build harmonious industrial relations. 	Complied

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	- Critical (Major) compliance -	<ul style="list-style-type: none"> - Comply with legal provisions regarding the prevention of bribery and corruption practices. <p>Based on field observation, document review and interview results with relevant stakeholders (workers, Labor Agency and surrounding communities), there's no indication of forced or trafficked labour are used.</p>	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>Based on document review, field observation and interview with workers and their representative (worker union), contract worker only applied on non-core activities such as upkeep, manuring and herbicide spraying. For all core activities such as harvesting and mill operators, all workers have permanent status.</p> <p>For contract worker, the company also had separate agreement in Specific Time Agreement Document. For examples:</p> <ul style="list-style-type: none"> - Specific Time Agreement Document in the name of Syamsudin (Office Boy) for Sungai Kupang Mill (007/SKIP-SPK/PKWT/12/2023, dated 6 December 2023. - Specific Time Agreement Document in the name of Khairul Ihwan (Grading) for Sungai Kupang Mill (006/SKIP-SPK/PKWT/12/2023, dated 5 December 2023. - Specific Time Agreement Document in the name of Hery Septiawan for Sungai Kupang Estate (3020/24/2/318/Unit Kerja/PKWT-SW/02/2024, dated 17 February 2024). - Specific Time Agreement Document in the name of Yuyum Yuminasari for Sungai Kupang Estate (3020/24/2/310/Unit Kerja/PKWT-SW/02/2024, dated 17 February 2024). 	Complied

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		The agreement contains right and obligation for contract workers, from jobs type, salary, insurance, to work period.	
Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification has established a person in charge of Occupational Safety and Health (OSH) which has been approved by the Manpower Office, which among other things is explained as follows:</p> <ul style="list-style-type: none"> Sungai Kupang Mill has an OHS organization based on the Decree of the Head of the Kalimantan Selatan Province Manpower and Transmigration Office Number: 566/315/Was-NKT/2018 concerning Ratification of the Occupational Safety and Health Advisory Committee at PT. Sinar Kencana Inti Perkasa – Sungai Kupang Mill. Stipulated on 3 July 2018. OHS Committee Secretary on behalf of Luni Masdia Junaidi who is an OHS Expert. Companies can show an OHS Expert appointment letter based on the Decree of the Minister of Manpower of the Republic of Indonesia No. 5/2442/AS.01.03/III/2024 issued on 4 March 2024 a.n Johan Indrawan. The decree is valid for 3 years until 4 March 2027. SPNE has an OHS organization based on the Decree of the Head of the Manpower and Transmigration Office of Kalimantan Selatan Province Number: 566/167/Was-NKT/2023 concerning Ratification of the Occupational Safety and Health Advisory Committee at PT. Sinar Kencana Inti Perkasa – Sungai Panci Estate. Stipulated in April 2023. OHS Committee Secretary on behalf of Adam Febriansyah Guci who is an OHS Expert. Companies can show an OHS Expert appointment letter based on the Decree of the Minister of Manpower of the Republic of Indonesia No. 5/17757/AS.02.04/XII/2021 issued on 31 December 2021 a.n Adam Febriansyah Guci. The decree is valid for 3 years until 30 December 2024. 	Complied

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		<p>In connection with the change of secretary in the P2K3 organizational structure and the change of scope (the plantation unit became one P2K3-SPNE, SPNA and SKPE organization), the company has sent an application letter for changes to the P2K3 structure to the South Kalimantan Provincial Manpower and Transmigration Office online on 19 May 2024.</p> <p>Records of periodic meetings:</p> <ul style="list-style-type: none">• Estate unit has conducted OHS Committee meetings have been held routinely every month with discussions of OHS issues and their follow-ups, for example the OHS Committee meeting on 28 March 2024 at the SPNA, 5 March 2024 at the SKPE and 8 March 2024 at the SPNE with discussions including OHS work programs, evaluation if there are work accidents, OHS inspections, recordings of routine meetings, inspection results periodic health checks, and a list of company employees as a basis for monitoring the OHS plan. Meeting attended by chairman, secretary and P2K3 members.• Mill Unit has conducted OHS Committee meetings have been held routinely every month with discussion of OHS issues and their follow-ups, for example the OHS Committee meeting on 16 March 2024 at the SKPM unit with discussions including OHS work programs, evaluation if there are work accidents, OHS inspections, recordings of routine meetings, inspection results periodic health checks, and a list of company employees as a basis for monitoring the OHS plan. Meeting attended by chairman, secretary and P2K3 members.• P2K3 report making for the Estate Unit (SKPE, SPNA and SPNE) is carried out every 3 months, the latest on 6 May 2024, the report has been received by the Regional Manpower Supervision Office Region IV South Kalimantan Province on 21 May 2024.	
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		<ul style="list-style-type: none"> P2K3 report making for the Mill Unit (SKPM) is carried out every 3 months, the latest on 6 April 2024, the report has been received by the Regional Manpower Supervision Office Region IV South Kalimantan Province on 24 April 2024. 	
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>The Company shows emergency and work accident response procedures which are documented in Indonesian and are listed in:</p> <ul style="list-style-type: none"> SOP for handling accidents and occupational diseases (SOP/SMART/HESS-EHSD-10). SOP for Emergency Preparedness and Response (SOP/SMART/General/SADV/I/005). <p>The results of field observations and interviews in the Estate and Mill areas revealed that harvest, spray, warehouse and Mill workers could explain OSH procedures, including emergency response procedures, and their procedures were clearly understood by all workers.</p> <p>The results of interviews with firefighters at Sungai Panci Estate and Sungai Kupang Estate show an understanding of fire prevention and management in the event of a land fire.</p> <p>There are officers assigned to the field and work sites who have received training in first aid in accidents as evidenced by a training certificate. And first aid refreshment training was carried out on 11 January 2024</p> <p>Based on the results of field observations in the Estate and Mill areas, it is known that the first aid kit is in complete condition with a total of 21 items according to regulations and the contents of the first aid kit can be used at any time.</p>	Complied

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6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>The company has shown PPE Matrix Documents for Estate and Mills. The document describes the type of PPE that must be worn for each type of work. For example, in harvesting work, the PPE that must be used is a helmet, goggles, combination gloves, and boots. Based on the results of field in SKPE, it is known that workers have used PPE according to company standards. In addition, the worker also explained that if the PPE is damaged, the worker can report it to the foreman to ask for the replacement of the PPE.</p> <p>Based on the results of the field visit to the SPNA, SPNE, SKPE, and SKPM, it is known that there is a storage area for PPE and spray equipment as well as sanitation facilities for employees after the spraying work is completed. Based on the results of field visits and interviews with workers, it is known that workers have used PPE completely and company management always monitors workers regularly regarding the use of PPE properly and correctly. The company has also provided PPE in the form of masks, aprons and shoes to workers.</p> <p>The following is an example of PPE distribution for 2023 and 2024:</p> <ul style="list-style-type: none"> • SPNE: distribution/replacement of harvester boots was carried out on 25 May 2024 for 62 harvesters. • SPNA: distribution/replacement of collectors boots, harvester boots, cloth gloves, and sprayer rubber gloves was carried out on 20 October 2023 for 102 workers (harvest, spray, fertilizer and collectors). • SKPM: distribution/replacement of safety boots, carried out on 8, 16, 22 January 2024, 5 March 2024, 13 February 2024, 12, 18 March 2024 for 7 process workers. 	Complied
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		In addition, the company has also shown evidence of inspections of the indiscipline of the use of PPE carried out by each assistant at the work site, such as for example an inspection on 3 May 2024 at SKPE Div 5 of 5 harvesters with information that all harvest employees were using complete PPE.									
6.7.4	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. - Minor compliance -	<p>The company has registered all employees into work accident insurance, namely employment insurance. This can be proven by paying employment insurance premium every month. It is also verified during interview to the workers and Labor Union. Based on document review, all workers have been registered in the accident insurance.</p> <p>In addition, for health care, the company provides clinic facilities and employees can seek free treatment. In addition, based on interviews with workers, it is known that the company also provides health insurance to employees.</p> <p>Companies can show recorded proof of payment via bank transfer as well as a list of social security program participants (BPJS Health and BPJS Employment),</p> <p>The following is proof of payment of BPJS Ketenagakerjaan and BPJS Kesehatan for the example of March and April 2024.</p> <table><tr><th>Unit</th><th>Description</th><th>Number of Worker</th></tr><tr><td rowspan="2">SKPM</td><td>Number of employees as of March 2024</td><td>110</td></tr><tr><td>BPJS Employment as of April 2024, 400000145983</td><td>110</td></tr></table>	Unit	Description	Number of Worker	SKPM	Number of employees as of March 2024	110	BPJS Employment as of April 2024, 400000145983	110	Complied
Unit	Description	Number of Worker									
SKPM	Number of employees as of March 2024	110									
	BPJS Employment as of April 2024, 400000145983	110									

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			BPJS Health as of April 2024 VA (Virtual Account) 8888890002820136	110
		SKPE	Number of employees as of March 2024 BPJS Employment as of March 2024, 400000145970	675 675
			BPJS Health as of February 2024, VA 8888890002820124	675
		SPNE	Number of employees as of March 2024 BPJS Employment as of March 2024, 400000146113	659 659
			BPJS Health as of April 2024, VA 8888890002820124	659
SPNA	Number of employees as of March 2024 BPJS Employment as of March 2024, 400000146133	164 164		
	BPJS Health as of April 2024, VA 8888890002820125	12		
The KUD has presented a letter of consideration for not registering all PKWT workers in BPJS Health with the reason stipulating that although all PKWT workers are not registered in BPJS Health, all PKWT employees have had their medical expenses facilitated by Gajah Mada KUD. This				

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		<p>letter of consideration was made by the Chairman of Gajah Mada cooperative on 4 May 2020.</p> <p>In addition, the company has a clinic in each estate that can be accessed free of charge by all workers, both permanent workers and PHL workers.</p>	
6.7.5	<p>Occupational injuries are recorded using Lost Time Accident (LTA) metrics.</p> <p>- Minor compliance -</p>	<p>Companies can show work accident records using Lost Time Accident (LTA). The calculation of work accidents using LTA 2023 to April 2024 as follows:</p> <ul style="list-style-type: none"> - SKPM: FR 0 and SR 0 - SKPE: FR 0.79 and SR 0 - SPNE: FR 0.79 and SR 3.97 - SPNA: FR 2.38 and SR 2.38 <p>Based on the evaluation of work accident documents and LTA (FR-SR) documents in the plantation unit there were several work accidents and the company has investigated these work accidents including:</p> <ol style="list-style-type: none"> 1. Investigation of work accidents in SPNA on 1 August 2023 against harvester accidents where the right leg (calf) was hit by a machete when avoiding fallen wood, in the results of the investigation suggestions and recommendations for improvement for the future have been given. 2. Investigation of work accidents at SPNE on 12 February 2024 for harvester accidents where falling fronds hit the right knee, the results of the investigation have provided suggestions and recommendations for future improvements. 	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			

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7.1.1	<p>(C) IPM plans are implemented and monitored to ensure effective pest control.</p> <p>- Critical (Major) compliance -</p>	<p>PT Sinar Inti Kencana Perkasa 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 observed that all IPM program has been performed based on determined schedule.</p> <p>Integrated Pest Management (IPM) Plan for year 2024 was documented in the Division Work Program as verified in Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma consisted of:</p> <ul style="list-style-type: none"> - Detection of pests and diseases - Census of pests and disease - Planting and upkeep beneficial plant (host plant), e.g. <i>Turnera subulata</i>, <i>Antigonon leptopus</i> and <i>Casia cobanensis</i>. <p>IPM plan has include the following:</p> <ul style="list-style-type: none"> • Identification of potential pests and safe thresholds. • The techniques used (cultural, biological, mechanical and physical methods). • The native species used as part of the biological control method • Reducing the use of chemicals over a period. • No prophylactic use of pesticides. • Minimization of pesticide use. <p>Detection of leaf-eater caterpillar (UPDKS) was performed in monthly intervals. Plans and realization of early detection of pests and diseases was well documented. Total sample of leaf-eater caterpillar census is 5% of oil palm in 1 block. Sample seen for caterpillar census January –</p>	Complied
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		<p>August 2023 there are no caterpillar detected in oil palm in Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma.</p> <p>It was observed that no leaf-eater caterpillar detected in all Estates of PT Sinar Inti Kencana Perkasa. Company has planting beneficial plants (<i>Turnera subulata</i>, <i>Antigonon</i>, <i>Casia tora</i>, <i>Casia cobanensis</i>) for habitat of natural enemy of caterpillar.</p> <p>Census of rodent are performed in three monthly intervals as documented in "Rekap Hasil Sensus Tikus" – Rodent census recapitulation.</p> <ul style="list-style-type: none"> - Sample seen for census document in Sungai Panci Estate Division III period April 2023 rats attack percentage average 2.18%; Sungai Panci Plasma for period April 2023 rats attack percentage average < 5%;, no chemical application (Erkatril) to control rats because the level attack was below threshold 5%. - Rodent control is using natural predator barn-owl (<i>Tyto alba</i>). Based on last census of barn-owl box (gupon), which documented in "Rekapitulasi Monitoring Gupon" period April 2024, described there is 135 barn-owl boxes in Sungai Kupang Estate, 108 boxes are active; 101 barn owl boxes in Sungai Panci Estate, 101 boxes are active; 33 boxes barn owl boxes in Sungai Panci Plasma 26 boxes are active. 	
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>Invasive species both from plant and animal species are not used by the unit of certification to control pest, unless monitoring of their spread is implemented. The unit of certification have the list of invasive species according to Permen LHK No. P.94/MENLHK/SETJEN/KUM.1/12/2016. Monitoring of control have been evaluated on July 2023, consist of <i>Turnera ulmifolia</i>, <i>Imperata cylindrica</i>, <i>Mucuna bracteata</i>. All species categorized as invasive are controlled using manual or chemical control.</p>	Complied

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7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities. - Minor compliance -	Based on field visit, interview and document review, there is no use of fire for pest control in whole area of Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma.	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 unit of certification has recorded list of herbicides used, completed with active ingredient, WHO class, trademark, target, registration number and expiry date.</div> <table><tr><th>Trademark</th><th>Active Ingredient</th><th>WHO Class</th><th>Target</th><th>Registration Number</th><th>Expiry date</th></tr><tr><td>Roll Up 480 SL</td><td>Isopropil amina glifosat 486 g/l</td><td>III</td><td>Grasses weed</td><td>RI.01030120042133 LD50 > 5000</td><td>03/09/2023 (under renewal process)</td></tr><tr><td>Rolifos 150 SL</td><td>Amonium glufosinat 150 g/l</td><td>III</td><td>Grass weeds, wide leaf</td><td>RI.01030120103683 LD50 = 2000</td><td>31/01/2025</td></tr><tr><td>Erkafuron 20 WG</td><td>Metil metsulfuron 20%</td><td>Unlikely in use</td><td>Ferns, wide Leaf, Sedges</td><td>RI.01030120093530</td><td>31/01/2025</td></tr><tr><td>Garlon Mix 333/17</td><td>Aminopirialid potassium 17 g/l</td><td>II</td><td>Wide Leaf weeds</td><td>RI.01030120155148</td><td>31/01/2025</td></tr><tr><td>Erkatril 0.0375 BB</td><td>Coumatetratyl: 0.0375%</td><td>IB</td><td>Rats</td><td>RI. 01120120124451</td><td>05/12/2027</td></tr><tr><td>Cymbush 50EC</td><td>Cypermethrin 50 g/l</td><td>II</td><td>Thosea asigna caterpillar</td><td>RI. 0101011981462</td><td>22/02/2026</td></tr></table>	Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date	Roll Up 480 SL	Isopropil amina glifosat 486 g/l	III	Grasses weed	RI.01030120042133 LD50 > 5000	03/09/2023 (under renewal process)	Rolifos 150 SL	Amonium glufosinat 150 g/l	III	Grass weeds, wide leaf	RI.01030120103683 LD50 = 2000	31/01/2025	Erkafuron 20 WG	Metil metsulfuron 20%	Unlikely in use	Ferns, wide Leaf, Sedges	RI.01030120093530	31/01/2025	Garlon Mix 333/17	Aminopirialid potassium 17 g/l	II	Wide Leaf weeds	RI.01030120155148	31/01/2025	Erkatril 0.0375 BB	Coumatetratyl: 0.0375%	IB	Rats	RI. 01120120124451	05/12/2027	Cymbush 50EC	Cypermethrin 50 g/l	II	Thosea asigna caterpillar	RI. 0101011981462	22/02/2026	Complied
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		According to the national regulation, all pesticide used by the management unit has registered in agricultural ministry of Indonesia. It can be check in http://pestisida.id/simpes_app/index.php . Based on the document verification and interview with management, obtain information that there is only pesticide usage for chemical weeding and pest control (if needed).																																									
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>Certificate holder has showed the record of LD50 calculation in each unit based on amount of pesticide used. Sampled seen:</p> <p>Sungai Panci Estate 2023:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50</th><th>Total Used (L, kg)</th><th>Area application (ha)</th></tr><tr><td>Erkafuron 20 WG</td><td>Metil metsulfuron 20%</td><td>5000</td><td>429.65 kg</td><td>1,718.70</td></tr><tr><td>Roll Up 480 L</td><td>Isopropil amina glifosat 486 g/l</td><td>5000</td><td>2,328.19 L</td><td>6,752.40</td></tr><tr><td>Garlon 333/17 Mix</td><td>Triklopir butoksi ester 33 g/L</td><td>5000</td><td>1,054.80 L</td><td>920.48</td></tr></table> <p>Sungai Panci Plasma 2023:</p> <table><tr><th>Brand</th><th>Active Ingredient</th><th>LD50</th><th>Total Used (L, kg)</th><th>Area application (ha)</th></tr><tr><td>Erkafuron 20 WG</td><td>Metil metsulfuron 20%</td><td>5000</td><td>82.70 kg</td><td>6,410.85</td></tr><tr><td>Roll Up 480 L</td><td>Isopropil amina glifosat 486 g/l</td><td>5000</td><td>1,415.20 L</td><td>5,729.55</td></tr><tr><td>Garlon 333/17 Mix</td><td>Aminopirialid potassium 17 g/l</td><td>5000</td><td>514.64 L</td><td>14,746.13</td></tr></table> <p>Sungai Kupang Estate 2023:</p>	Brand	Active Ingredient	LD50	Total Used (L, kg)	Area application (ha)	Erkafuron 20 WG	Metil metsulfuron 20%	5000	429.65 kg	1,718.70	Roll Up 480 L	Isopropil amina glifosat 486 g/l	5000	2,328.19 L	6,752.40	Garlon 333/17 Mix	Triklopir butoksi ester 33 g/L	5000	1,054.80 L	920.48	Brand	Active Ingredient	LD50	Total Used (L, kg)	Area application (ha)	Erkafuron 20 WG	Metil metsulfuron 20%	5000	82.70 kg	6,410.85	Roll Up 480 L	Isopropil amina glifosat 486 g/l	5000	1,415.20 L	5,729.55	Garlon 333/17 Mix	Aminopirialid potassium 17 g/l	5000	514.64 L	14,746.13	Complied
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7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>Until this recertification audit obtain information that there is no pesticide use for control pest attack. All of pesticide only using for weeding (herbicide).</p> <p>Integrated Pest Management (IPM) Plan for year 2023 /2024was documented in the Division Work Program as verified in Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma consisted of:</p> <ul style="list-style-type: none">- Detection of pests and diseases- Census of pests and disease	Complied																																										

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		<ul style="list-style-type: none"> - Planting and upkeep beneficial plant (host plant), e.g. <i>Turnera subulata</i>, <i>Antigonon leptopus</i> and <i>Casia cobanensis</i>. <p>IPM plan has include the following:</p> <ul style="list-style-type: none"> • Identification of potential pests and safe thresholds. • The techniques used (cultural, biological, mechanical and physical methods). • The native species used as part of the biological control method • Reducing the use of chemicals over a period. • No prophylactic use of pesticides. • Minimization of pesticide use. <p>PT Sinar Kencana Inti Perkasa has planting beneficial plants (<i>Turnera subulata</i>, <i>Turnera ulmifolia</i>, <i>Antigonon</i>, <i>Casia tora</i>, <i>Casia cobanensis</i>) for habitat of natural enemy of caterpillar.</p> <p>Rodent control is using natural predator barn-owl (<i>Tyto alba</i>). Based on last census of barn-owl box (gupon), which documented in "<i>Rekapitulasi Monitoring Gupon</i>" period April 2024, described there is 135 barn-owl boxes in Sungai Kupang Estate, 108 boxes are active; 101 barn owl boxes in Sungai Panci Estate, 101 boxes are active; 33 boxes barn owl boxes in Sungai Panci Plasma 26 boxes are active.</p>	
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>There is no prophylactic use of pesticides throughout Sungai Kupang Estate, Sungai Panci Estate, and Sungai Panci Plasma . Pesticide/Herbicides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.</p> <p>The company has policy on safe use of chemical including pesticides which stated in GAR Social and Environment Policy, dated 8 September 2015; stated in point 1.5 "<i>Peningkatan produktifitas secara berkelanjutan untuk mengurangi tekanan pengembangan lahan baru tanpa intensifikasi pemakaian pestisida dan pupuk kimia</i>". The company has also established memorandum No. 032/PD/VIII/2016 that the use</p>	Complied

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		of paraquat is prohibited since 2016. Based on list of pesticide uses, it was verified that no paraquat dichloride been used for weeding control since 2016.	
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> <ul style="list-style-type: none"> - Minor compliance - <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p>	<p>There is no use of pesticide that are categorized as World Health Organization Class 1A or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p> <p>However company use pesticide categorized as 1B Erkatril 0.0375 BB. Justification has been made by company in accordance with Statement letter from Rolimex No. 036/B/LGL-EXT/VII/2023 dated 21/07/2023 as producer of Erkatril. Explain that the percentage of Kumatetralil use in the pesticide composition only 0.038% and food ingredients was 99.963%; with that composition, toxicity LD50 (rats) 30.559 mg/kg (oral) and 40.006 mg/kg (dermal). With the composition and toxicity level, the pesticide classified as category U (unlikely to present acute hazard) or class IV.</p>	Complied
	7.2.5b Why there is no other alternative which can be used.	<p>There is no use of pesticide that are categorized as World Health Organisation Class 1A or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p> <p>However company use pesticide categorized as 1B Erkatril 0.0375 BB. Justification has been made by company in accordance with Statement letter from Rolimex No. 036/B/LGL-EXT/VII/2023 dated 21/07/2023 as producer of Erkatril. Explain that the percentage of Kumatetralil use in the pesticide composition only 0.038% and food ingredients was 99.963%; with that composition, toxicity LD50 (rats) 30.559 mg/kg (oral) and 40.006 mg/kg (dermal). With the composition and toxicity level, the pesticide classified as category U (unlikely to present acute hazard) or class IV.</p>	

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	7.2.5c Which process was applied to verify why there is no other less hazardous alternative.	<p>There is no use of pesticide that are categorised as World Health Organisation Class 1A or that are listed by the Stockholm or Rotterdam Conventions, or paraquat in whole operation of unit of certification.</p> <p>However company use pesticide categorized as 1B Erkatril 0.0375 BB. Justification has been made by company in accordance with Statement letter from Rolimex No. 036/B/LGL-EXT/VII/2023 dated 21/07/2023 as producer of Erkatril. Explain that the percentage of Kumatetralil use in the pesticide composition only 0.038% and food ingredients was 99.963%; with that composition, toxicity LD50 (rats) 30.559 mg/kg (oral) and 40.006 mg/kg (dermal). With the composition and toxicity level, the pesticide classified as category U (unlikely to present acute hazard) or class IV.</p>	
	7.2.5d Process to limit the negative impacts of the application.	<p>The company has policy on safe use of chemical including pesticides which stated in GAR Social and Environment Policy, dated 8 September 2015; stated in point 1.5 "<i>Peningkatan produktifitas secara berkelanjutan untuk mengurangi tekanan pengembangan lahan baru tanpa intensifikasi pemakaian pestisida dan pupuk kimia</i>". The company has also established memorandum No. 032/PD/VIII/2016 that the use of paraquat is prohibited since 2016. Based on list of pesticide uses, it was verified that no paraquat dichloride been used for weeding control since 2016.</p>	
	7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.	<p>The company has policy on safe use of chemical including pesticides which stated in GAR Social and Environment Policy, dated 8 September 2015.</p> <p>Until this recertification audit obtain information that there is no pesticide use for control pest attack. All of pesticide only using for weeding (herbicide).</p>	
7.2.6	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance	All Estate (Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci plasma) have provided basic training related to pesticide, understanding	Complied

	<p>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>material safety data sheet/MSDS, limited pesticide training, emergency condition training and first aid training. Chemical warehouse and its infrastructure is ready (see criterion 4.6.6).</p> <p>Standard PPE for sprayer: helmet, face shield, masker, apron, rubber glove and rubber boot. Standard PPE for chemical mixer/chemical storekeeper: face shield, masker, apron, rubber glove and rubber boot.</p> <p>Record of training for person who handling pesticides, such as:</p> <ul style="list-style-type: none"> - Sungai Panci Plasma (SPNA) training conducted on 13 & 14 March 2024 - Sungai Panci Estate (SPNE) training conducted on 14 May 2024 - Sungai Kupang Estate (SKPE) training conducted on 6 June 2024 - Minutes of training, attendance list and photograph are available. 	
7.2.7	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p>	<p>The storage for all pesticide is in good condition. Based on field visit to pesticides storage during this audit ASA4, verified that all pesticides are stored in good condition in accordance with recognized best practices. A standard storage system appears to be implemented across the organization. The storage is equipped with sufficient air ventilation to provide air circulation. Hazard signs, emergency shower, secondary containment, spill kit, appropriate PPE (overall, face shield, impermeable rubber gloves, apron and mask) are available and ready to use.</p> <p>Working instruction for pre-mixing, stacking and pesticide storage are available as well as MSDS for all pesticides. Material Data Safety Sheets (MSDS) for all chemicals used are available at warehouse, mixing area and at spraying location, brought by Supervisor. All spraying chemical taken into the field are pre-mixed in designated mixing area.</p>	Complied
7.2.8	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p>	<p>Unit of certification have own procedure to manage hazardous wastes disposal following procedure SOP/SMART/LEMS-EHSD/SADV/I/002, dated July 2, 2014.</p>	Complied

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	<p>- Minor compliance -</p>	<p>Reporting and submitting pesticide containers and other hazardous waste as regulated in Indonesia, currently using online through SIMPEL and www.festronik.menlhk.go.id which developed by Ministry of Environmental and Forestry.</p> <p>The transporter who collected the pesticide containers and other hazardous waste shall be registered in the Ministry of Environmental and Forestry, including the vehicles.</p> <p>The latest handover of hazardous wastes at unit of certification is on May 16, 2024, as referred to minutes of handover wastes "Berita Acara Penyerahan Limbah B3", dated May 16, 2024. As informed below:</p> <ul style="list-style-type: none"> - Waste producer: PT Sinar Kencana Inti Perkasa. - Unit: Sungai Kupang Mill - Waste collector and transporter: PT Sinar Bintang Albar - Waste details: Used lubricant (7 drum), used battery (13 pieces), contaminated fabric (30 kg), lubricant filter (1 drum), medical waste (2.4 kg), contaminated containers (11 drum), chemical spray containers (50 pieces). - Vehicle type: Truck - Permit: SJ-SBA 0000336 <p>Sample of manifest form from the latest handover of hazardous waste dated February 7, 2024, as below:</p> <ul style="list-style-type: none"> - No: KLHK-1720457603 for waste B105d. - No: KLHK-1720458103 for waste B110d. - No: KLHK-1720458214 for waste B110d. - No: KLHK-1720458433 for waste B104d. - Nomor: KLHK-1720458642 for waste A337-1. 	
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7.2.9	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	There is no aerial spraying conducted by PT Sinar Kencana Inti Perkasa.	Complied
7.2.10	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Companies can show records of special health checks for pesticide workers conducted in 2024, namely:</p> <ul style="list-style-type: none"> • The results of the special Medical Check Up (Cholinesterase) for the SPNE unit conducted on 9 May 2024 for 37 workers with normal overall results. • The results of the special Medical Check Up (Cholinesterase) for the SPNA unit conducted on 16 May 2024 for 42 workers with normal overall results. • The SKPE Medical Check Up for 2024 is planned to be conducted in June 2024. <p>The company has carried out special health checks for employees who use chemicals, especially pesticides, the checks are carried out twice a year.</p> <ul style="list-style-type: none"> • Based on the results of interviews with spray workers at SKPE, SPNE, and SPNA it is known that spray workers admit that they have had their health checks carried out by employees and the results of the checks are notified to workers. The results of document verification of the results of a special medical examination in 2024, the results of the overall examination are normal. • In addition, to ensure that all female workers who work with pesticides are not pregnant, the company has conducted periodic pregnancy checks every 4 months, the last check was carried out on 14 May 2024 with negative test results / not pregnant. 	Complied

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7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has established policy to prohibit pregnant and breastfeeding worker to work as a sprayer worker, fertilizer workers and other working related to agrochemical. This is according to a policy KHI-SMART/005-000 dated 1 August 2017 regarding female workers. The Policy has been disseminated to all related workers, example on 6 January 2024 – located at Sungai Kupang Estate, attended by 300 workers from 6 Divisions, 13-14 March 2024 at Sungai Panci Plasma/scheme smallholders, attended by 36 workers from 2 Division and 14 May 2024 at Sungai Panci Estate, attended by 15 workers from 2 Division.</p> <p>Pregnancy test to female spraying workers and fertilizer workers has been conducted in monthly basis by company midwife. In 14 March 2024, there were 5 female sprayer participate in the pregnancy test for Sungai Panci Plasma/scheme smallholders, in 25 February 2024 there are 12 female sprayers participated/tested at Sungai Kupang Estate, on 14 May 2024 there are 15 female sprayer/manuring workers participated the pregnancy test and the result indicated that all female workers were negative. Evidence of pregnancy test result were available at Company Clinic.</p> <p>Based on interview with spraying and manuring workers in Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma (scheme smallholders), confirmed that there is no pregnant worker who working as spraying or manuring applicator.</p>	Complied
Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>PT Sinar Kencana Inti Perkasa has had Waste Management Procedure (SOP/SMART/LEMS-ESHD/SADV/I/002), and work instruction for ex-pesticide containers handling (IK/SPO/SMART/LH- 09/01).</p> <p>Hazardous and medical waste are disposed to the licensed collector, whilst domestic waste disposed to the landfill. Organic and inorganic waste is separated in line site. Organic wastes are composted then used</p>	Complied

		<p>as fertilizer for housing plants. Inorganic wastes are sent to the landfill and some of it collected for re-cycle.</p> <p>Toxic and hazardous waste are handled according to applicable regulation, please refer to indicator 2.1.1 for the validity permit.</p> <p>The latest handover of hazardous wastes at unit of certification is on May 16, 2024, as referred to minutes of handover wastes "Berita Acara Penyerahan Limbah B3", dated May 16, 2024. As informed below:</p> <ul style="list-style-type: none"> - Waste producer: PT Sinar Kencana Inti Perkasa. - Unit: Sungai Kupang Mill - Waste collector and transporter: PT Sinar Bintang Albar - Waste details: Used lubricant (7 drum), used battery (13 pieces), contaminated fabric (30 kg), lubricant filter (1 drum), medical waste (2.4 kg), contaminated containers (11 drum), chemical spray containers (50 pieces). - Vehicle type: Truck - Permit: SJ-SBA 0000336 <p>Sample of manifest form from the latest handover of hazardous waste dated February 7, 2024, as below:</p> <ul style="list-style-type: none"> - Nomor: KLHK-1720457603 for waste B105d. - Nomor: KLHK-1720458103 for waste B110d. - Nomor: KLHK-1720458214 for waste B110d. - Nomor: KLHK-1720458433 for waste B104d. - Nomor: KLHK-1720458642 for waste A337-1. 	
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>Based on field observation and interview with workers and managers, demonstrated that they are understood proper disposal of waste material, according to procedures. Hazardous and medical waste are disposed to the licensed collector, whilst domestic waste disposed to the landfill. Organic and inorganic waste is separated in line site. Organic</p>	Complied

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		waste are composted then used as fertilizer for housing plants. Inorganic waste are sent to the landfill and some of it collected for re-cycle.	
7.3.3	The unit of certification does not use open fire for waste disposal. - Minor compliance -	Based on field observation and interview with workers and stakeholders, there are no use of open fire for waste disposal.	Complied
Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.			
7.4.1	Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented. - Minor compliance -	<p>The unit of certification has procedure for good agriculture practices to maintain soil fertility and minimize environmental impact, as available under SOP/SMART/MCAR/IX/TA-PPK (Fertilizing). The unit of certification has procedure for good agriculture practices to maintain soil fertility and minimize environmental impact, as available under SOP/SMART/MCAR/IX/TA-PPK (Fertilizing). Fertilizer are applied to maintain and increase soil fertility, fertilizer applied following the fertilizer recommendation which established based on soil and leaf analysis.</p> <p>Based on interview with workers, fertilizer applications are performed according to the SOP that refer Best Agriculture Practice and minimize the environmental impacts. By using methods correct type, correct target, and correct dosage. Application near the drainage are avoided.</p> <p>In addition, management unit also applied POME application especially in early mature area to maintain soil fertility and increase production. The POME applied with dosage 800 m3/Ha/year. Other sample is land application, the land application officer ensures and control the effluent only applied in flatbed. The application out of flatbed area are strictly prohibited.</p>	Complied
7.4.2	Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented. - Minor compliance -	<p>LSU conducted once a year and SSU conducted each 5 years for fertilizer recommendation.</p> <p>Sample seen for latest LSU result:</p>	Complied

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		<ul style="list-style-type: none"> - SKPE: Memorandum Hasil Analisa Laboratorium No. ref 0203/DAUN/LAB-SMARTTTRI/III/2023 dated 24/03/2023, sample analyzed 19 March 2023, sampel number 42 sampel, analyzed: N, P, K, Mg, Ca, B, Cl - SPNE: Memorandum Hasil Analisa Laboratorium No. ref 0264/DAUN/LAB-SMARTTTRI/IV/2023 dated 08/03/2023, sample analyzed 30 March 2023, sampel number 13 sampel, analyzed: N, P, K, Mg, Ca, B, Cl - SPNA: Memorandum Hasil Analisa Laboratorium No. ref 109/DAUN/LAB-SMARTTTRI/III/2020 dated 24/03/2020, sample analyzed 16 March 2020, sampel number 5 sampel, analyzed: N, P, K, Mg, Ca, B, Cl. Latest LSU in 2020 due to replating program in 2023. <p>LSU in 2024 has been sampled and currently still on progress of analyzed by SMARTRI laboratory.</p> <p>Sample seen for soil sampling unit:</p> <ul style="list-style-type: none"> - Soil Analysis Number 093/TANAH/AL/ANLZ/05/2022 dated 27 May 2022 issued by the Smart Research Institute – Analytical laboratory for a total of 24 samples. The parameters analyzed included texture, pH, organic C, N, P, K, Mg, exchange base, P Bray, CEC, and H-Al exchange. Soil analysis is carried out as a reference in recommending the use of fertilizers. 	
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>A nutrient recycling strategy at mineral area is implemented by the unit of certification, which include the recycling of Empty Fruit Bunches (EFB) and Palm Oil Mill Effluent (POME).</p> <p>EFB application conducted in Sungai Kupang Estate and Sungai Panci Estate, while in Sungai Panci Plasma is not apply due to under replanting program in 2024. EFB application by manual and mechanics</p> <p>EFB application during 2023 as below:</p>	Complied

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		<ul style="list-style-type: none">- Sungai Panci Estate (SPNE) 2023: 23,691.05 MT- Sungai Kupang Estate (SKPE) 2023: 122.703 MT- Sungai Panci Plasma (SPNA) there is no application of organic/inorganic fertilizer due to replating program since 2023. <p>POME application was conducted in Sungai Kupang Estate (SKPE) with dosage 125 m3/ha, total application in 2023 was 125,589 m3, area application 1,004.71 ha.</p>																															
7.4.4	Records of fertilizer inputs are maintained. - Minor compliance -	<p>Fertilizer recommendation described type and volume of fertilizer need for each Block. Records of fertilizer inputs are available in “Data Rencana dan Realisasi Pemupukan”.</p> <p>Fertilizer application in semester I and II each year.</p> <p>Record of fertilizer input in Sungai Kupang Estate and Sungai Panci Estate 2023 are as below:</p> <p>SKPE 2023:</p> <table><tr><th>Type of fertilizer</th><th>Recommendation</th><th>Realization</th></tr><tr><td>DAP</td><td>1.35</td><td>1.35</td></tr><tr><td>HGFB</td><td>26.00</td><td>25.94</td></tr><tr><td>Kieserite Granular</td><td>41.20</td><td>36.75</td></tr><tr><td>Kieserite powder</td><td>45.53</td><td>45.53</td></tr><tr><td>MOP</td><td>490.85</td><td>552.89</td></tr><tr><td>NPK-12</td><td>19.344</td><td>19.34</td></tr><tr><td>NPK-15</td><td>19.013</td><td>19.01</td></tr><tr><td>RP</td><td>23.107</td><td>23.11</td></tr><tr><td>SP-36</td><td>528.95</td><td>550.91</td></tr></table>	Type of fertilizer	Recommendation	Realization	DAP	1.35	1.35	HGFB	26.00	25.94	Kieserite Granular	41.20	36.75	Kieserite powder	45.53	45.53	MOP	490.85	552.89	NPK-12	19.344	19.34	NPK-15	19.013	19.01	RP	23.107	23.11	SP-36	528.95	550.91	Complied
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		<table><tr><td>Urea</td><td>16.55</td><td>26.88</td></tr><tr><td>Urea Granular</td><td>732</td><td>556.16</td></tr></table> <p>SPNE 2023:</p> <table><tr><td>Type of fertilizer</td><td>Recommendation</td><td>Realization</td></tr><tr><td>HGFB</td><td>26.228</td><td>26.228</td></tr><tr><td>Kieserite Granular</td><td>10.8</td><td>10.8</td></tr><tr><td>MOP</td><td>918.3</td><td>918.3</td></tr><tr><td>Dolomite</td><td>34.95</td><td>34.95</td></tr><tr><td>SP-36</td><td>522.4</td><td>522.4</td></tr><tr><td>Urea Granular</td><td>778.95</td><td>778.95</td></tr></table> <p>In Sungai Panci Plasma there is no more fertilizer application due to under replanting program.</p>	Urea	16.55	26.88	Urea Granular	732	556.16	Type of fertilizer	Recommendation	Realization	HGFB	26.228	26.228	Kieserite Granular	10.8	10.8	MOP	918.3	918.3	Dolomite	34.95	34.95	SP-36	522.4	522.4	Urea Granular	778.95	778.95	
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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>Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope.</p> <p>Soil types of maps referred to semi-detail describes as below:</p> <ul style="list-style-type: none">- <i>Peta Tanah</i> Semi Detail Sungai Kupang Estate, Scale 1:65,000, registered 2019. Soil type: sulfaquepts, hapludults and rocks.- <i>Peta Tanah</i> Semi Detail Sungai Panci Estate, Scale 1:50,000, registered 2021. Soil type: hapludults and rocks.- <i>Peta Tanah</i> Semi Detail Sungai Panci Plasma (scheme smallholder), Scale 1:100,000, registered July 2021. Soil type: hapludults.	Complied																											

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		<p>According to slope, as below:</p> <ul style="list-style-type: none"> - Sungai Kupang Estate: 0°-2° (155.77 ha), 2°-5° (1,918.74 ha), 5°-9° (1,853.53 ha), 9°-12° (156.98 ha), 12°-22° (68.45 ha), not survey (996.28 ha), rocks (17.06 ha). - Sungai Panci Estate: 2°-5° (2,340.87 ha), 5°-9° (1,496.99 ha), 9°-12° (129.68 ha), 12°-22° (39.82 ha), rocks (70.04 ha). - Sungai Panci Plasma (scheme smallholders): 2°-5° (792 ha), 5°-9° (2,282.42 ha), 9°-12° (118.09 ha), 12°-22° (66.78 ha). Total 3,259.29 ha. 	
7.5.2	<p>The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>Presently in 2024 (up to April) there is only two Estates that replanting was commenced, Sungai Panci Estate (276.02 ha) 2016-2024 (3603.45 ha) and Sungai Panci Plasma/scheme smallholders (789.11 ha).</p> <p>The replanting activities conducted in flat to undulating slope, no steep slope (> 22°) is available in the unit of certification.</p>	Complied
7.5.3	<p>New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>Unit of certification have no plan for new planting, the actual condition during 2023-2024 is only replanting.</p> <p>Therefore, this indicator is NOT APPLICABLE</p>	Complied
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.			
7.6.1	<p>(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.</p> <p>- Critical (Major) compliance -</p>	<p>According to soil maps "Peta tanah Semidetil SPNE PT SKIP" with scale 1:50,000, soil type consist of:</p> <ul style="list-style-type: none"> - Typic hapludults 3 – 9 %, 9 – 16%, 16-21% and 21 – 40% clayey texture drainage good, land suitability S2 moderate suitable (quite suitable). Topographic average 0 – 9%. 	Complied

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		<ul style="list-style-type: none"> - Aquic hapldults 0 – 3 % clayey clay drainage good, land suitability S2 moderate suitable (quite suitable) - Lithic hapldults 3 – 9 % clayey clay drainage good, land suitability S2 moderate suitable (quite suitable) - Stone only 1.7% of total area <p>SKPE:</p> <ul style="list-style-type: none"> - Typic sulfaquepts 0 – 3%, drainage bad class: Bad Not suitable 3% from total area SKPE, the area is not planted and become HCV area. - Typic hapldults 3 – 9 %, 9 – 16%, 16-21%, good drainage, clayey clay texture, class S2 (suitable moderate) 1.3% of total area, - Typic hapldults 21 – 40%, loamy clay texture, good drainage, class S3 (suitable marginal) - Lithic hapldults 3 – 9 % clayey clay drainage good, land suitability S2 moderate suitable (quite suitable) <p>SPNA:</p> <ul style="list-style-type: none"> - Typic hapldults inclusion Aquic dystrodepts 0 – 3 %, 3 – 9 % drainage good, land suitability S2 moderate suitable (quite suitable) - Typic hapldults inclusion Typic dystrodepts 3 – 9 %, 9 – 16% drainage good, land suitability S2 moderate suitable (quite suitable) - Typic hapldults 16 – 21% and 21 – 40% only 5.6%, good drainage, land suitability S2 moderate suitable (quite suitable) <p>There is no planting of oil palm in marginal and fragile soil. Company also has a procedure and mechanism for soil conservation. EFB</p>	
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		application, frond stacking, selective weeds control, land cover crops and riparian protection are conducted as a soil conservation and maintaining the soil fertility. HCV area protection also implemented to conserve the area with marginal soil.	
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 -	There is no extensification activity in PT Sinar Kencana Inti Perkasa area. All activities carried out according to the best-practice soil management plan. There is no planting of oil palm in marginal and fragile soil. Company also has a procedure and mechanism for soil conservation. EFB application, frond stacking, selective weeds control, land cover crops and riparian protection are conducted as a soil conservation and maintaining the soil fertility. HCV area protection also implemented to conserve the area with marginal soil.	Complied
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure. - Minor compliance -	Soil suitability map as presented in "Semi Detail Soil Map of PT Sinar Kencana Inti Perkasa" in scale 1:50,000 covering Sungai Kupang Estate, Sungai Panci Estate and Sungai Panci Plasma, has been consideration for the management of certification unit to guide the planning of drainage and irrigation systems, road and other infrastructure. All activities carried out according to the best-practice soil management plan. Road maintenance are consistently implemented. Based on field visit during this recertification audit, all roads are accessible.	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 -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Therefore, this indicator is NOT APPLICABLE	Not Applicable

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7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Therefore, this indicator in NOT APPLICABLE	Not Applicable
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Therefore, this indicator in NOT APPLICABLE	Not Applicable
7.7.4	(C) Availability of implementation evidence of the water and land cover management program. - Critical (Major) compliance -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Implementation evidence of the water and land cover management program on peat is Not Applicable. Therefore, this indicator in NOT APPLICABLE	Not Applicable
7.7.5	(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the 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	As explained in indicators 7.7.1, there's no land classified as peat land in the company's operational area..	Not Applicable

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	better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation. - Critical (Major) compliance -		
7.7.6	(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019). - Critical (Major) compliance -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Therefore, this indicator in NOT APPLICABLE	Not Applicable
7.7.7	(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with 'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines. - Critical (Major) compliance -	Soil type in all unit of certifications is mineral, no peat, no sand, no fragile soil, and no steep slope. Furthermore, no plan for new planting within the certified area and no plan for extension area, the actual condition during 2023-2024 is only replanting. Therefore, this indicator in NOT APPLICABLE	Not Applicable
Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.			
7.8.1	A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters: - Minor compliance - 7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.	Unit of Certification establish water management plan in form of "Program Efisiensi Penggunaan Air PT Sinar Kencana Inti Perkasa Tahun 2024". The program for Estate unit consists of: 1. Saving water from optimizing the use of pesticides. Description: reuse of rinsed water used for pesticide packaging for spraying activities. Timeline: routine (during the spray activity). Objective: Save water usage for spraying. 2. Socialization of water use savings for domestic needs. Description: socializing water use savings to all employees,	Complied

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		<p>placing warnings. Timeline: as needed. Objective: improvement of water-saving behavior.</p> <p>3. Water use evaluation/monitoring. Description: water use monitoring (m3). Timeline: routine (recap every month). Objective: actual use of water as needed.</p> <p>Laboratory testing for clean water quality by accredited third party laboratory periodically (once a year). This water quality examine is to ensure no pollution to the surface water (river) for community consumption. The sample taken on the river/creek cross the surrounding community is in Plasma/scheme smallholder. In example as below: Sungai Panci Plasma (scheme smallholder): Sungai Kalibening Hulu as per Laboratory result No. 5025/SL/VIII/23, sample taken of surface water on upstream, dated 18 Aug 2023 resulted TDS 172 mg/L (TH 1,000); TSS 24 mg/L (TH 50); BOD 2.13 mg/L (TH 3); COD 12.8 mg/L (TH 25); DO 4.75 mg/L (Min. 4), Total coliform 540 MPN/100 mL (TH 5,000).</p> <p>Sungai Kalibening Hilir as per Laboratory result No. 5026/SL/VIII/23, sample taken of surface water on downstream, dated 18 Aug 2023 resulted TDS 182 mg/L (TH 1,000); TSS 26 mg/L (TH 50); BOD 2.36 mg/L (TH 3); COD 17.3 mg/L (TH 25); DO 4.66 mg/L (Min. 4), Total coliform 920 MPN/100 mL (TH 5,000).</p> <p>Threshold reference of applicable regulation is PP No.22 Tahun 2021 Lampiran VI – Kelas II.</p>	
	7.8.1b Workers have adequate access to clean water.	<p>Laboratory testing for clean water quality by accredited third party laboratory periodically (once a year). This water quality examine is to</p>	

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		<p>ensure no pollution to the surface/ground water for workers compound consumption. In example as below:</p> <p>Sungai Panci Estate:</p> <p>Worker compound 3 (Division 5) as per Laboratory result No. 5027/SL/VIII/23, sample taken of surface water (mini reservoir) on 18 Aug 2023 resulted <i>E. coli</i> (0), <i>Coliform</i> (0), TDS (128 mg/L), NO₃ (4.12 mg/L).</p> <p>Sungai Panci Plasma (scheme smallholder):</p> <p>Division 1 Telagasari village as per Laboratory result No. 5030/SL/VIII/23, sample taken of ground water (draw well) on 18 Aug 2023 resulted <i>E. coli</i> (0), <i>Coliform</i> (0), TDS (144 mg/L), NO₃ (4.33 mg/L).</p> <p>Division 2 Mandala village as per Laboratory result No. 5031/SL/VIII/23, sample taken of ground water (draw well) on 18 Aug 2023 resulted <i>E. coli</i> (0), <i>Coliform</i> (0), TDS (133 mg/L), NO₃ (1.37 mg/L).</p> <p>Based on field visit to employees housing complex at Division 1 Sungai Kupang Estate and Division 3 Sungai Panci Estate, water sources for bathing and washing are using surface water and ground water. While the water for consumption (drink and cooking), all employees buying bottled or refilled gallon water.</p>	
7.8.2	<p>(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p> <p>- Critical (Major) compliance -</p>	<p>Watercourses which available in unit of certification is stream and reservoir for Mill. Maintaining riparian areas is by planting with local woody species. Maintaining progress are documented within "<i>Rencana dan Rehabilitasi KBKT</i>".</p> <p>Auditor team conducting onsite visit to stream buffer zones at Sungai Panci Estate, stream width is 3-5 meters. Where the replanting block area are remained unfelling and keep standing (not replanted). Actual buffer zones which are maintained is 15 meters or two lines of palm</p>	Complied

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		<p>crops from edge waterways. Also, enrichment planting of woody plants is planted.</p> <p>The management of riparian areas which implemented by unit of certification is already following RSPO Manual on BMPs for the management and rehabilitation of riparian reserves (April 2017).</p>																																	
7.8.3	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>POME from Sungai Kupang Mill was processed through a series of waste-water treatment ponds: four anaerobic ponds. POME is monitored monthly as required by permit. The results of POME monitoring were reviewed including measurement of BOD, COD, pH, N Total, TSS, oil and fat for period January 2023 – March 2024.</p> <p>The POME quality analysis result from third party laboratory presented as below:</p> <div><p>POME analysis result of Sungai Kupang Mill</p><table><thead><tr><th>Month</th><th>BOD</th></tr></thead><tbody><tr><td>Jan-23</td><td>989.9</td></tr><tr><td>Feb-23</td><td>766.3</td></tr><tr><td>Mar-23</td><td>375.8</td></tr><tr><td>Apr-23</td><td>696.6</td></tr><tr><td>May-23</td><td>4,901.70</td></tr><tr><td>Jun-23</td><td>1,788.30</td></tr><tr><td>Jul-23</td><td>2,949.60</td></tr><tr><td>Aug-23</td><td>2,341.16</td></tr><tr><td>Sep-23</td><td>4,603</td></tr><tr><td>Oct-23</td><td>1,056</td></tr><tr><td>Nov-23</td><td>1,213</td></tr><tr><td>Dec-23</td><td>1,319</td></tr><tr><td>Jan-24</td><td>356</td></tr><tr><td>Feb-24</td><td>1,319</td></tr><tr><td>Mar-24</td><td>708.7</td></tr></tbody></table></div>	Month	BOD	Jan-23	989.9	Feb-23	766.3	Mar-23	375.8	Apr-23	696.6	May-23	4,901.70	Jun-23	1,788.30	Jul-23	2,949.60	Aug-23	2,341.16	Sep-23	4,603	Oct-23	1,056	Nov-23	1,213	Dec-23	1,319	Jan-24	356	Feb-24	1,319	Mar-24	708.7	Complied
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		The Environment Ministry Decree No. 28/2003 requires that BOD of POME is less than 5,000 mg/liter, pH 6 – 9. Quality of wastewater effluent is monitored monthly by accredited third party laboratory.																																													
7.8.4	Mill water use per tonne of FFB is monitored and recorded. - Minor compliance -	<p>Raw water was utilized for mill operations (include boilers, processes, and domestics usage) that through the water treatment plant (using physicals and chemicals method) and for estate operations (include housing, pesticides mixings and office operations).</p> <p>Flow meters were installed to monitor water usage. The monitoring of water volume utilization was conducted in document "<i>Actual Pemakaian Air tahun 2024</i>"</p> <p>Below is the record of water consumption during January 2023 to March 2024.</p> <table> <tr> <th>Month</th><th>FFB Processing (ton)</th><th>Water use Boiler (m³)</th><th>Mill water use per tonne of FFB</th></tr> <tr><td>Jan-23</td><td>11,680.00</td><td>7,510</td><td>0.64</td></tr> <tr><td>Feb-23</td><td>9,383.00</td><td>6,108</td><td>0.65</td></tr> <tr><td>Mar-23</td><td>13,128.00</td><td>8,454</td><td>0.64</td></tr> <tr><td>Apr-23</td><td>13,438.00</td><td>8,869</td><td>0.66</td></tr> <tr><td>May-23</td><td>18,246.00</td><td>11,842</td><td>0.65</td></tr> <tr><td>Jun-23</td><td>17,549.00</td><td>11,266</td><td>0.64</td></tr> <tr><td>Jul-23</td><td>14,170.00</td><td>9,054</td><td>0.64</td></tr> <tr><td>Aug-23</td><td>12,729.00</td><td>8,414</td><td>0.66</td></tr> <tr><td>Sep-23</td><td>14,082.00</td><td>9,013</td><td>0.64</td></tr> <tr><td>Oct-23</td><td>14,576.00</td><td>9,445</td><td>0.65</td></tr> </table>	Month	FFB Processing (ton)	Water use Boiler (m ³)	Mill water use per tonne of FFB	Jan-23	11,680.00	7,510	0.64	Feb-23	9,383.00	6,108	0.65	Mar-23	13,128.00	8,454	0.64	Apr-23	13,438.00	8,869	0.66	May-23	18,246.00	11,842	0.65	Jun-23	17,549.00	11,266	0.64	Jul-23	14,170.00	9,054	0.64	Aug-23	12,729.00	8,414	0.66	Sep-23	14,082.00	9,013	0.64	Oct-23	14,576.00	9,445	0.65	Complied
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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>Unit of certification has prepared program for improving efficiency of fossil fuels uses and to optimize renewable energy. Fossil fuel records and trends are maintained and available during audit. Energy uses are recorded include accurate measurements of renewable energy use per ton of FFB processed. All the shell and fiber are consumed internally as boiler fuel. Fossil fuel usage is recorded for operational purpose, including the efficiency analysis.</p> <p>Below is Shell and Fiber usage for efficiency of fossil fuel usage per ton of CPO produce period Jan – Dec 2023 as below:</p> <p>Total FFB produced: 166,345.99 MT.</p> <p>Potential energy of shell: 39,263,891.61 KCAL.</p> <p>Potential energy of fiber: 94,095,688.57 KCAL.</p> <p>Total renewable energy used for processing: 64,110,062.61 KCAL.</p> <p>Total renewable energy potential utilized: 29,985,625.96 KCAL.</p> <p>Actual CPO produced: 34,345.30 MT.</p> <p>Actual renewable energy used/ton CPO: 22,777.55 KCAL/MT CPO.</p> <p>While efficiency for fossil fuel as below:</p>	Complied																				

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		<p>HSD oil needs for FFB processing = 850,437 Liter. Budget HSD oil for FFB processing = 174,708 Liter. Actual HSD oil used for FFB processing = 91,033 Liter. Actual HSD oil used/ton CPO produced = 2.86 Liter/MT CPO Based on records, fossil fuel usage per ton CPO is efficient and renewable energy used from shell and fiber are increased.</p>	
Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.			
7.10.1	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p> <p>- Critical (Major) compliance -</p>	<p>The source of greenhouse gas emission has been identified on Environmental aspect and impact identification, for mill and estates, as listed below:</p> <ul style="list-style-type: none"> - Boiler stack emission including particulate and soot. - Diesel electric generator emission - POME methane emission - Use of fertilizer - Vehicle and heavy equipment emission <p>Several efforts to reduce GHG emissions are 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 source of pollution, type of pollution and its control are documented in list of environmental aspect and impact evaluation. Implementation records of each program were sighted. The program was including</p>	Complied

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		<p>objectives, targets, and timelines for a year. There was monitoring and evaluation every 6 months to ensure target was achieved.</p> <p>Sungai Kupang Mill wastewater was processed through a series of wastewater treatment ponds four anaerobic ponds. Process parameter monitoring and maintenance of the ponds were sighted. Quality of wastewater effluent is monitored monthly in line with the requirements on Kepmen LH 29/2003. The results of monitoring of wastewater effluent were reviewed including measurement of BOD, COD, oil and fat, N total result of discharge effluent conforms to the limits for parameters. Quality of wastewater effluent is monitored monthly by accredited third party laboratory.</p> <p>The monitoring GHG emission was input in the RSPO Palm GHG calculator where the result is available in this report on Annex.</p>	
7.10.2	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification is an existing plantation since 1992-1993. HCV assessment conducted in 2014 by internal team which has been registered as RSPO-approved assessor.</p> <p>In 2016-2017, first replanting activities started in Sungai Panci Estate. Implementation of replanting activities is referred to HCV Identification Assessment 2014. No expansion area or new planting was conducted in certificate holder.</p> <p>Sungai Kupang Mill is subsidiaries of RSPO member undername Golden Agri Resources (GAR) that have been submit Disclosure of Liability on August 29, 2014, resulted Zero Liability for Sungai Kupang Estate and Sungai Panci Estate. While, for Sungai Panci Plasma/scheme smallholders developed since 1997 with year of planting 1997 - 2005, there is 85.48 ha planted in 2005 but according to the documented evidence, the land clearing, and oil palm planted is in June 2005.</p>	Complied

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		Since then, no extension area or new planting in Nucleus estates and scheme smallholders both after November 2005 and 15 November 2018. Therefore, GHG assessment and carbon stock assessment for this indicator is NOT APPLICABLE	
7.10.3	(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored. - Critical (Major) compliance -	<p>Unit of certification make identification to other significant pollutants covers Mill and Estates consist of fuel for electricity, vehicle consumption, use of fertilizer, use of chemical, wastewater treatment plant.</p> <p>Plans to reduce or minimize the significant pollutants that made by unit of certification are Substitution diesel fuel with renewable energy (shell and fiber); maintenance and repairing generators and turbines periodically; reducing electricity consumption wisely; monitoring of CaCO₃ use; monitoring the use of chemicals, wastewater application.</p> <p>Monitoring plan to reduce or minimizing the significant pollutants by input the GHG data sources in the PalmGHG calculator and measures the GHG emission sources in the environmental management and monitoring plan (RKL-RPL). The laboratory analysis of GHG sources are recorded and reported to the relevant authorities, environmental department.</p>	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	(C) Land for new planting or replanting is not prepared by burning. - Critical (Major) compliance -	<p>Presently in 2024 (up to April) there is only two Estates that replanting was commenced, Sungai Panci Estate (276.02 ha) 2016-2024 (3603.45 ha) and Sungai Panci Plasma/scheme smallholders (789.11 ha).</p> <p>The replanting activities conducted in flat to undulating slope, no steep slope (> 22°) is available in the unit of certification. Land clearing during the replanting activities are manually and mechanic (felling and chipping).</p>	Complied

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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>Unit of certification establish fire prevention and control measures for land such as provides Firefighting team and its equipment, erecting fire watch tower, conduct monitoring for hotspots and forming fire program by involving surrounding local communities namely Fire Alert Society of "Masyarakat Siaga Api".</p> <p>According to information gathered during stakeholder consultation with Plantation Department of Kotabaru regency stated that PT Sinar Kencana Inti Perkasa is regularly submit the report of fire control measures. There are no fire or land burning incident within last three years (2021- to date 2024).</p>	Complied
7.11.3	<p>The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>Based on stakeholder consultation with surrounding communities, village chief of Telaga Sari, Pantai Baru and sample of smallholder/landholder of Sukamaju village, acknowledge that unit of certification engaged relevant stakeholder for fire prevention and control measure by involving fire patrol.</p>	Complied
<p>Specific Guidance for 7.11.3:</p> <p>Training/extension programs for fire prevention and control for farmers can be carried out if needed.</p>			
<p>Criteria 7.12: Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>			
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification is an existing plantation since 1992-1993. HCV assessment conducted in 2014 by internal team which has been registered as RSPO-approved assessor.</p> <p>In 2016-2017, first replanting activities started in Sungai Panci Estate. Implementation of replanting activities is referred to HCV Identification Assessment 2014. No expansion area or new planting was conducted in certificate holder.</p> <p>Sungai Kupang Mill is subsidiaries of RSPO member undername Golden Agri Resources (GAR) that have been submit Disclosure of Liability on August 29, 2014, resulted Zero Liability for Sungai Kupang Estate and</p>	Complied

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		<p>Sungai Panci Estate. While, for Sungai Panci Plasma/scheme smallholders developed since 1997 with year of planting 1997 - 2005, there is 85.48 ha planted in 2005 but according to the documented evidence, the land clearing, and oil palm planted is in June 2005.</p> <p>Since then, no extension area or new planting in Nucleus estates and scheme smallholders both after November 2005 and 15 November 2018.</p>	
7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>Unit of certification is an existing plantation since 1992-1993. HCV assessment conducted in 2014 by internal team which has been registered as RSPO-approved assessor.</p> <p>In 2016-2017, first replanting activities started in Sungai Panci Estate. Implementation of replanting activities is referred to HCV Identification Assessment 2014. No expansion area or new planting was conducted in certificate holder.</p> <p>Sungai Kupang Mill is subsidiaries of RSPO member undernamed Golden Agri Resources (GAR) that have been submit Disclosure of Liability on August 29, 2014, resulted Zero Liability for Sungai Kupang Estate and Sungai Panci Estate. While, for Sungai Panci Plasma/scheme smallholders developed since 1997 with year of planting 1997 - 2005, there is 85.48 ha planted in 2005 but according to the documented evidence, the land clearing, and oil palm planted is in June 2005.</p> <p>Since then, no extension area or new planting in Nucleus estates and scheme smallholders both after November 2005 and 15 November 2018.</p>	Complied
	<p>7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.</p>	<p>Unit of certification is an existing plantation since 1992-1993. HCV assessment conducted in 2014 by internal team which has been registered as RSPO-approved assessor.</p> <p>In 2016-2017, first replanting activities started in Sungai Panci Estate. Implementation of replanting activities is referred to HCV Identification Assessment 2014. No expansion area or new planting was conducted in certificate holder.</p>	

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		<p>Sungai Kupang Mill is subsidiaries of RSPO member under name Golden Agri Resources (GAR) that have been submit Disclosure of Liability on August 29, 2014, resulted Zero Liability for Sungai Kupang Estate and Sungai Panci Estate. While, for Sungai Panci Plasma/scheme smallholders developed since 1997 with year of planting 1997 - 2005, there is 85.48 ha planted in 2005 but according to the documented evidence, the land clearing, and oil palm planted is in June 2005.</p> <p>Since then, no extension area or new planting in Nucleus estates and scheme smallholders both after November 2005 and 15 November 2018.</p>	
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	<p>This indicator is not relevant to Indonesia.</p>	Complied
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>			
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification have no new development after 15 November 2018 and no peat soil identified within the certified area.</p> <p>HCV assessment has been conducted and documented in the "Report of the identification and analysis of the existence of high conservation value (HCV) area at PT Sinar Kencana Inti Perkasa, 2014".</p> <p>As refer to HCV Toolkit Indonesia (2008), unit of certification shall make integrated management plan which are developed, implemented, and adapted (if necessary). This onsite verification is aims to re-measurement of HCV area, particularly in riparian zone, prior to replanting activities as part of adaptive management plan.</p> <p>An integrated management plan made by unit of certification as below:</p>	Complied

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		<p>HCV type: Riparian side and tidal area Program: applying HCV boundaries/marker surrounding the area; installing signboard of no spraying within the buffer zone; patrolling the HCV area.</p> <p>HCV type: Cemetery Program: maintenance of boundary markers; dissemination information/policy/procedure.</p> <p>HCV type: RTE species monitoring. Program: HCV patrol frequently; RTE species monitoring periodically.</p> <p>HCV management and monitoring reviewed annually with involving information from relevant stakeholder, even though for HCV management and monitoring year 2023 still in progress to be completed. Therefore, during ASA-1.4 monitoring of raw data on HCV attributes have been verified.</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>Unit of certification is existing plantations since 1992 where since 2018 start for replanting activities. There is no expansion area for plantations.</p> <p>There are no rights of local communities have been identified in HCV area, also no peatland or other conservation area within the unit of certification.</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>Unit of certification has a program to socialize the status of protected, rare, threatened, or endangered (RTE) to all workers, it was also programed each year as per "Conservation Management Plan". Socialization has been conducted through muster morning in each division by field assistant. Company also provides signboard regarding</p>	Complied

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	<p>for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>HCV protection and RTE species protection in the strategic place as a campaign to give awareness to the workers/people.</p> <p>Company also implemented appropriate sanction disciplinary measures to any individual working for the company who is found to capture, harm, collect or kill these species. Sanction and process based on UU No. 5 tahun 1990.</p>	
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>Unit of certification conduct monitoring of animal wildlife and HCV area since the HCV assessment conducted in 2014.</p> <p>Monitoring wildlife conducted in three monthly bases at each estate, in example:</p> <p><u>Sungai Panci Estate</u></p> <p>Monitoring HCV and wildlife on October 26, 2023, in Block N09 Division 4. Resulted: Kingfisher (1), Blekok sawah (38), walet (65), Sriti (72), ruak-ruak/kareo padi (15), Ular pelangi (1), bajing kelapa (3), tupai tanah (1), ular piton (1), macan akar (1), landak (1).</p> <p><u>Sungai Kupang Estate</u></p> <p>Monitoring HCV and wildlife on October 26, 2023, in Block L33 Division 5 elang tikus (2)</p> <p>Block G22 Div.3 (babi hutan/sus barbatus – 4), G05 Div.3 (landak – 1), L30 Div.5 (beruk – 2), F05 Div.5 (macan akar – 1), L30 Div.5 (monyet ekor Panjang – 9). Resulted: Kingfisher (1), Blekok sawah (38), walet (65), Sriti (72), ruak-ruak/kareo padi (15), Ular pelangi (1), bajing kelapa (3), tupai tanah (1), ular piton (1), macan akar (1), landak (1).</p> <p>There is no peat soil within the certified area. This is part of adaptive management and monitoring of HCV area outcome as fed back into management plan.</p>	Complied

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7.12.8	(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies. - Critical (Major) compliance -	Unit of certification is existing plantations since 1992 where since 2018 start for replanting activities. There is no expansion area for plantations.	Complied
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2023** for Sungai Kupang POM and supply base was calculated using the PalmGHG Calculator version 4.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

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

Emission per product	tCO ₂ e/tProduct	Extraction	%
CPO	0.60	OER	20.65
PK	0.60	KER	4.81

Production	t/yr	Land Use	Ha
FFB Process	166346.37	OP Planted Area	21125.57
CPO Produced	34345.30	OP Planted on peat	0.00
PK Produced	8001.28	Conservation (forested)	0.00
		Conservation (non-forested)	292.76
		Total	21418.33

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	67199.34	0.59	88.49	0.10	0.00	0.00	67287.83	0.69
CO ₂ Emission from fertilizer	2121.78	0.02	18.21	0.02	0.00	0.00	2140.00	0.04
NO ₂ Emission from fertilizer	3454.01	0.03	10.79	0.01	0.00	0.00	3464.81	0.04
Fuel Consumption	641.34	0.01	7.04	0.01	0.00	0.00	648.38	0.02
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sink								
Crop Sequestration	-82514.05	-0.73	-101.55	-0.11	0.00	0.00	-82615.60	0.00
Conservation Sequestration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Total	-9097.56	-0.08	22.98	0.02	1564.50	0.00	-7510.08	0.79
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**Note: Includes both estates and smallholders*

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	32606.78	0.20
Fuel Consumption	260.65	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	32867.43	0.20

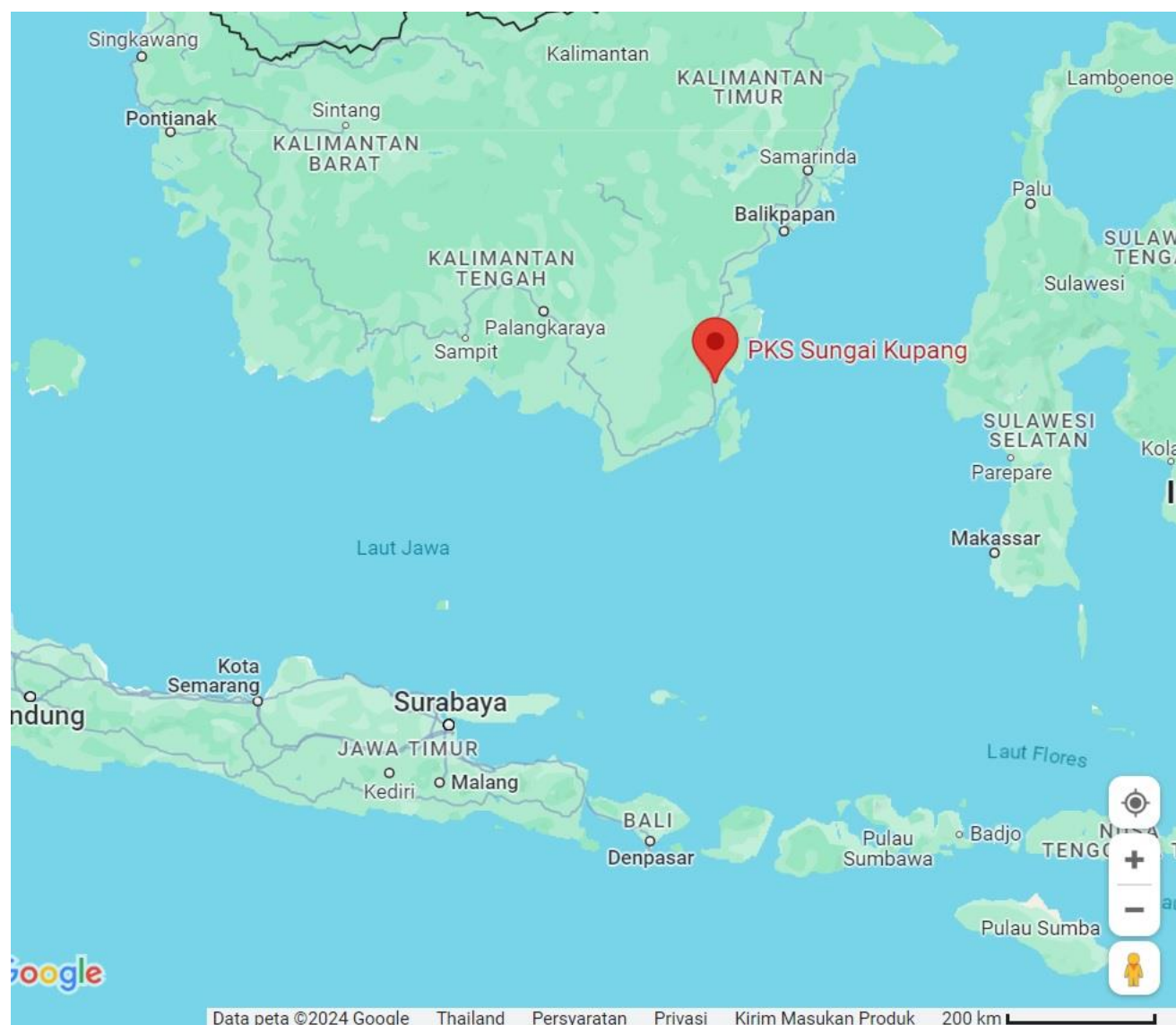
Summary of Kernel Crusher Emission and Credit (if applicable)

Emissions	tCO₂e
PK from own mill	N/A
PK from other source	N/A
Fuel Consumptions	N/A
Total Crusher emissions	N/A

*This mill has no kernel crusher operation.

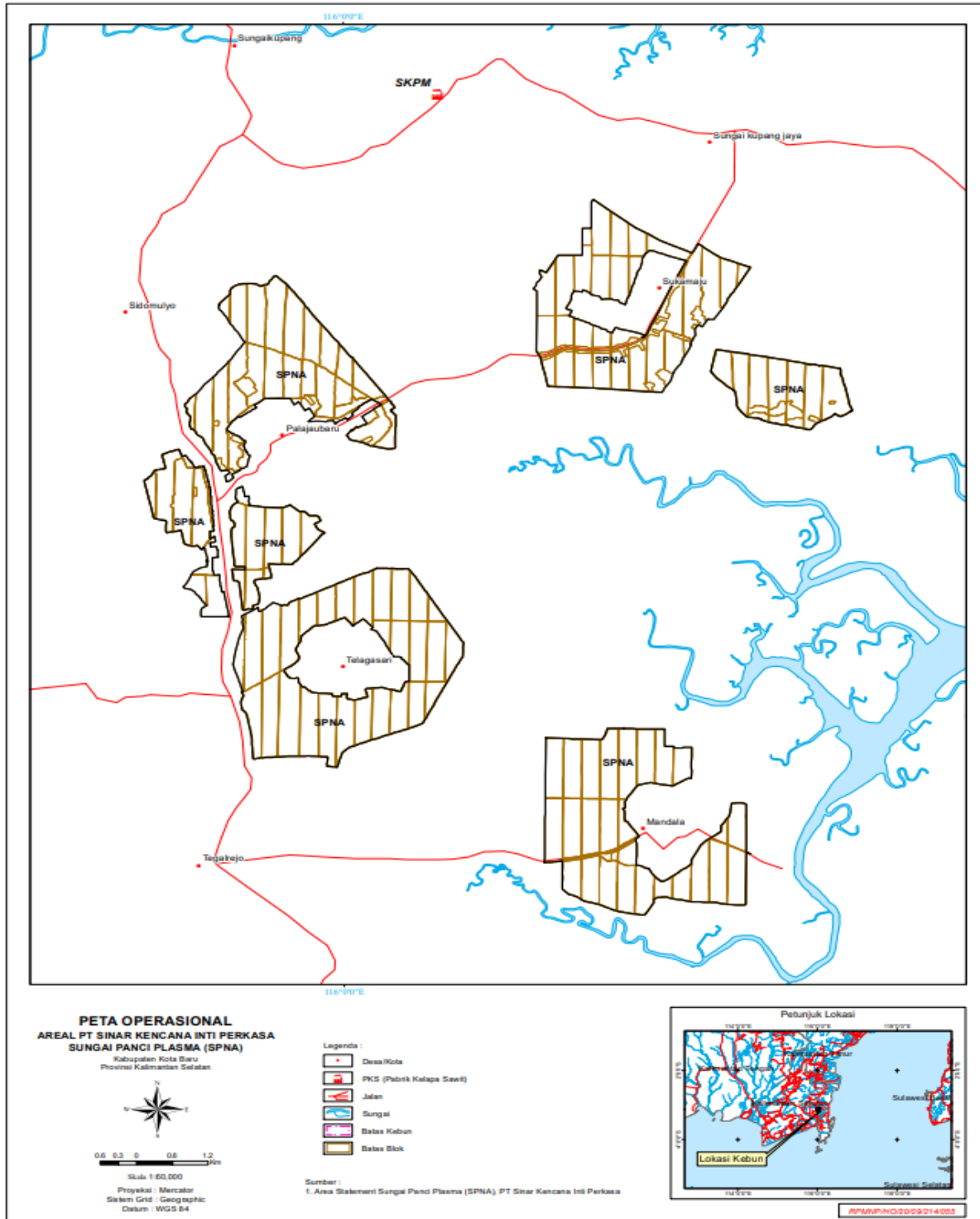
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

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

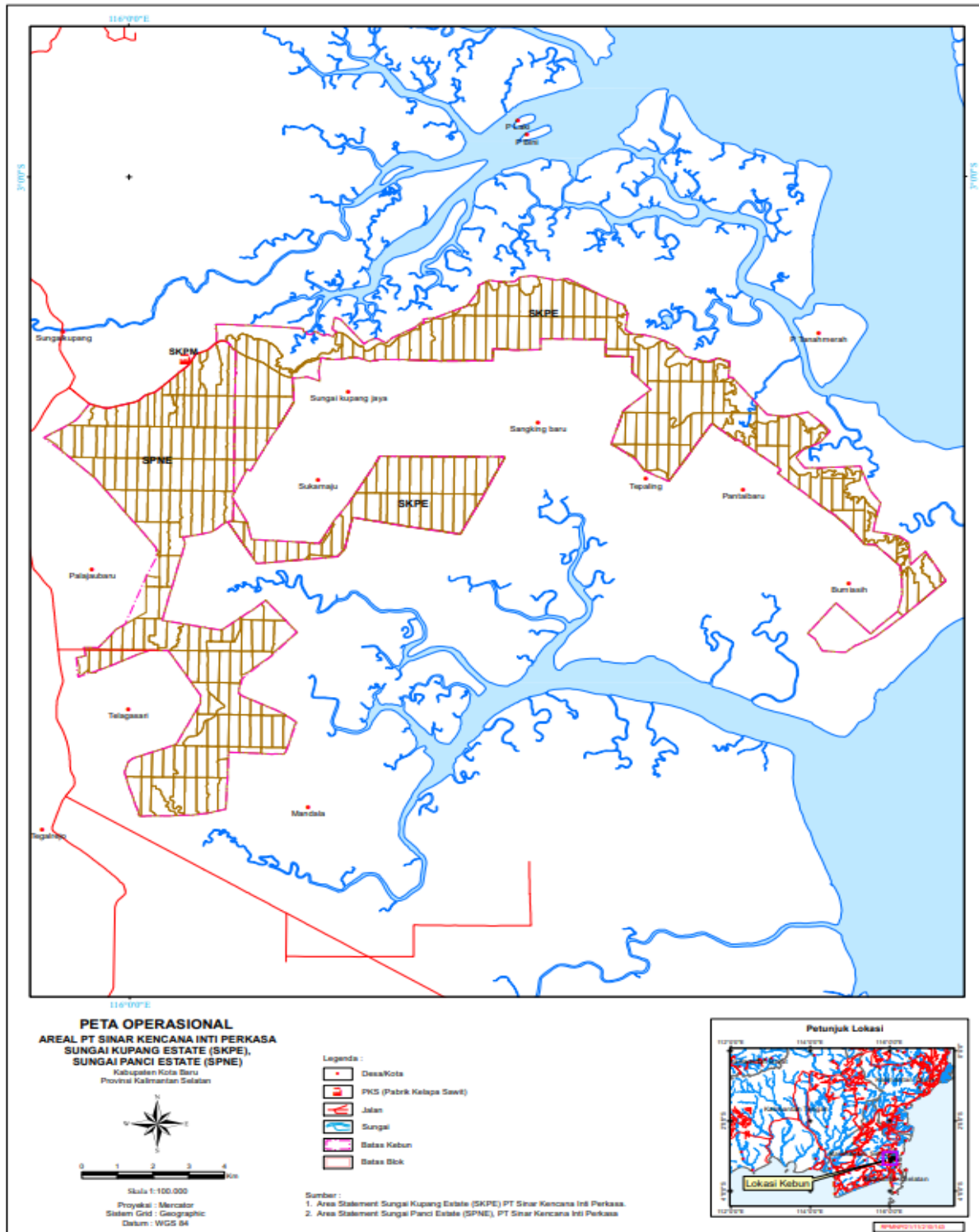
Appendix C: Location Map of Certification Unit and Supply bases

Appendix D: Estate Field Map

A. SPNA (Sungai Panci Plasma) / KUD Gajah Mada



B. SKPE (Sungai Kupang Estate) & SPNE (Sungai Panci Estate)



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Appendix E: List of Abbreviations

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

