



RSPO P&C CERTIFICATION AUDIT REPORT

PT. Kresna Duta Agroindo (Pelakar POM& Estates
Grouping)

Audit Application Number:	PC26-000095
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	02 December 2025 – 05 December 2025
Audit Report Number:	ACTY-2024-224439
Revision Number:	00
Audit Report Date	28Jan2026



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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	Intertek Certification International Sdn Bhd
Address of Certification Body (Accredited Office)	D-28-3, Level 28, Menara Suezcap 1, No. 2, Jalan Kerinchi, Gerbang Kerinchi Lestari, 59200 Kuala Lumpur, Malaysi
Background of the Certification Body	Intertek Certification International Sdn Bhd is part of the Intertek Group, which is a worldwide technical services organization dedicated to reducing clients' risks by providing technical inspection services, management system certification in quality, environmental, occupational safety & health and product certification, RSPO P&C, RSPO SCC, ISCC, MSPO, Marine Sustainability Chain-of-Custody, MTCS and PEFC Chain-of-Custody certification in applicable industry sectors including the agricultural and forestry sectors. Intertek operates globally providing clients with a wide-ranging technical inspection expertise and access to thousands of skilled specialists worldwide. Intertek Group's certification business is ranked in the top 10 worldwide and is globally offering certification across a wide range of industries.
Phone Number (Accredited Office)	+603 79310032
Websites	https://www.intertek.com/
Contact Person Name	Mr Mohd Hafiz Bin Mat Hussain
Email	mohdhafiz.mathussain@intertek.com
Accreditation Information	
ASI Code	ASI-APP-052
Technical Scope	Roundtable on Sustainable Palm Oil (RSPO) RSPO P&C and RSPO SCC
Geographical Scope	Worldwide
Accredited Since	05 January 2014



2. Organisation Details and Certification Scope

2.1. Organisational Overview

Management Unit Information	
Name of Management Unit/s	PT. Kresna Duta Agroindo (Pelakar POM& Estates Grouping)
Address of the Management Unit	Tanjung Village Bathin VIII Sub-District, Sarolangun District, Jambi Province, 37481 Indonesia
Country	Indonesia
Websites	http://www.goldenagri.com.sg/
Description of the Management Unit	The unit of certification or management unit is equivalent to a certification unit as defined in the RSPO Certification Systems Document. Each UoC consists of one mill under Pelakar POM managed by PT. Kresna Duta Agroindo and its supply bases which is made up of estates managed by PT. Kresna Duta Agroindo also, namely Pelakar Estate and Batang Merangin Estate. The unit of certification became an RSPO membership since 30 Jan 2005 on behalf Golden Agri Resources Ltd and more than 1,400 workers work at Management Units. The FFB supply from the said own estates contributed about 40% of the total supply to the POM. The POM has also been receiving FFB (about 60% of total FFB) from external suppliers, which are also located in Sarolangun District area.
Management Representative Name	Yahya Mustakim
Management Representative Designation	Head of Sustainability Management System and Certification Operations Sustainability
Management Representative Email	yahya.mustakim@sinarmas-agri.com

2.2. RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0096-11-000-00
Name of RSPO Member	Golden Agri Resources Ltd
Member Since	30 Jan 2005



2.3. Certificate Information

Certificate Information	
Certificate No.	INTERTEK-RSPO-0206193
prisma Document Reference Number	
prisma Trading Account ID	TA25-016878
Scope of Certification	Production of Crude Palm Oil (CPO) and Palm Kernel (PK)
Supply Chain Model	☐ Identity Preserved (IP) ☒ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ RSPO Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☐ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☐ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Indonesia National Interpretation
Initial Date of Certification:	23 January 2020
Effective Date of Certificate:	23 January 2025
Expiry Date of Certificate:	22 January 2030
Name of Peer Reviewer	This is surveillance audit



3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
Pelakar POM	ML25-001194	Tanjung Village, Bathin VIII Sub-District, Sarolangun District, Jambi Province, 37481 Indonesia	60	S 02° 11' 07"	E 102° 38' 32"
Remarks: -					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Pelakar Estate (PLKE)	SB25-005380	Tanjung Village, Bathin VIII Sub-District, Sarolangun District, Jambi Province, Indonesia	Own/Managed Estate	S 02° 11' 10"	E 102° 38' 47"

Batang Merangin Estate (BMRE)	SB25-003708	Kasang Melintang Village, Pauh Sub-District Sarolangun District, Jambi Province, Indonesia	Own/Managed Estate	S 02° 11' 49"	E 102° 41' 35"
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3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Pelakar Estate	4,406.24	1,220.94	2,666.50	-	*79.69	-	-	-	518.80
Batang Merangin Estate	5,226.13	540.86	3,325.55	-	*221.70	-	-	-	1,359.72
TOTAL	9,632.37	1,761.80	5,992.05	-	*301.39	-	-	-	1,878.52
Remarks: Explanation for HCV: - HCV Pelakar Estate total is 196.79 ha (planted 117.10 ha; unplanted 79.69 ha) - HCV Batang Merangin Estate total is 258.51 ha (planted 36.81 ha; unplanted 221.70 ha) - HCV areas in both Estates are overlapped with 'facilities/others' in company's area statement. Because currently the HCV areas consist of swamp, river, road, and occupation area. Therefore, HCV area is excluded to calculate total area. Total area are: oil palm planted on non peat + oil palm planted on peat : facilities/others.									

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Pelakar Estate	1,270.64	1,209.43	36.81	1,370.56	3,887.44	3,887.44
Batang Merangin Estate	-	81.53	894.02	2,890.86	3,866.41	3,866.41
TOTAL (ha)	1,270.64	1,290.96	930.83	4,261.42	7,753.85	7,753.85
Remarks: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812 .						

3.3.Replanting Programme of the Management Unit (5 Years)

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2025 (current year)	2026 (current year+ 1)	2027 (current year+ 2)	2028 (current year+ 3)	2029 (current year+ 4)	
Pelakar Estate	675.55	-	-	-	-	675.55
Batang Merangin Estate	-	685.94	532.80	-	-	1,218.74
TOTAL (ha)	675.55	685.94	532.80	-	-	1,894.29

Remarks:

1st year of the replanting programme will be the current year of the audit

3.4. Name FFB Supplier Supplying FFB to the Mill (Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) 22 Apr 2025 – 30 Nov 2025
		Latitude	Longitude	
Pelakar Estate (PLKE)	Own supply bases	S 02° 11' 10"	E 102° 38' 47"	23,170.18
Batang Merangin Estate (BMRE)	Own supply bases	S 02° 11' 49"	E 102° 41' 35"	23,676.61
TOTAL				46,846.79

3.5 Name FFB Supplier Supplying FFB to the Mill (Un-Certified FFB)

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) 22 Apr 2025 – 30 Nov 2025
		Latitude	Longitude	
Tiga Serumpu KKPA /TSRA	Scheme/ Independent Smallholder	2° 10.86666' S	102° 38.51664' E	3,529.84
Sungai Air Jernih Estate/SAJE	3rd party estate/ outgrower	2° 5.06664' S	102° 48.19998' E	0
Sungai Mentawak Estate/SMTE	3rd party estate/ outgrower	2° 3.61668' S	102° 42.63336' E	0
Sungai Mentawak KKPA/SMTA	Scheme/ Independent Smallholder	2° 3.61668' S	102° 42.63336' E	0

Sungai Merak Estate/SMKE	3rd party estate/ outgrower	2° 1.16664' S	102° 38.18334' E	510.24
Kahuripan Jaya /KHJX	3rd party estate/ outgrower	2° 10.2552' S	2° 10.2552' S	27,174.28
Loading Ramp Wagiantoro/LRWX	3rd party estate/ outgrower	2° 12.2472' S	102° 47.5272' E	4,485.18
PT.Perkebunan Nusantara VI/PTNX	3rd party estate/ outgrower	1° 40.0842' S	103° 35.0658' E	0
Gapoktan Mitra Tani /GMTX	3rd party estate/ outgrower	2° 9.8916' S	102° 30.8292' E	385.53

KUD Segar Tani/SGTX	3rd party estate/ outgrower	2° 9.68028' S	102° 30.65046' E	8,011.64
Kelompok Tani Tunas Baru/TNBX	3rd party estate/ outgrower	2° 11.90586' S	102° 33.99678' E	12,744.46
Kelompok Tani Maju Bersama/GMBX	3rd party estate/ outgrower	2° 10.2552' S	102° 33.291' E	772.80
Kelompok Tani Maju Jaya/GMJX	3rd party estate/ outgrower	2° 3.444' S	102° 48.1722' E	600.92
Loading Ramp CV Putra Gading/LRPX	3rd party estate/ outgrower	2° 9.2046' S	102° 32.0172' E	4,225.21

PT.Perkebunan Nusantara IV/PKNX	3rd party estate/ outgrower	2° 13.89564' S	102° 46.16184' E	0
TOTAL				62,440.10

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	24 March 2026
	End Date	22 Januari 2027
Projected Certified FFB Volume (MT)	99,797.91	
Average Production Yield (MT/ Ha)	12.87	
Projected CSPO Certified Volume (MT)	Identity Preserved	
	Mass Balance	19,710.09
Projected CSPK Certified Volume (MT)	Identity Preserved	
	Mass Balance	5,239.39
Oil Extraction Rate (OER) (%)	19.75%	
Kernel Extraction Rate (KER) (%)	5.25%	

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	N/A			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	N/A	Start Date	N/A
	End Date	N/A	End Date	N/A
Actual Production Period Reported	From	N/A	From	N/A
	To	N/A	To	N/A
Projected FFB Certified Volume (MT)	N/A		N/A	
Actual production of FFB (MT)	N/A		N/A	
Projected CSPO Certified Volume (MT)	N/A		N/A	
Actual CSPO Production Volume (MT)	N/A		N/A	
Actual CSPO Volume Sold as RSPO Certified (MT)	N/A		N/A	
Actual CSPO Volume Sold as Conventional (MT)	N/A		N/A	
Actual CSPO Volume Sold under Other Scheme (MT)	N/A		N/A	
Total Actual CSPO Volume Sold (MT)	N/A		N/A	
Actual CSPO credits sold (where applicable)	N/A		N/A	

Projected CSPK Certified Volume (MT)	N/A	N/A
Actual CSPK Production Volume (MT)	N/A	N/A
Actual CSPK Volume Sold as RSPO Certified (MT)	N/A	N/A
Actual CSPK Volume Sold as Conventional (MT)	N/A	N/A
Actual CSPK Volume Sold under Other Scheme (MT)	N/A	N/A
Total Actual CSPK Volume Sold (MT)	N/A	N/A

3.8 Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Pelakar Mill			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	20 Jun 2024	Start Date	23 Apr 2025
	End Date	22 Apr 2025	End Date	22 Mar 2026
Actual Production Period Reported	From	20 Jun 2024	From	23 Apr 2025
	To	22 Apr 2025	To	30 Nov 2025
Projected FFB Certified Volume (MT)	99,624.27		91,795.31	
Actual production of FFB (MT)	70,567.97		47,046.62	
Projected CSPO Certified Volume (MT)	14,222		17,900	
Actual CSPO Production Volume (MT)	12,773.76		8,758.88	
Actual CSPO Volume Sold as RSPO Certified (MT)	7,269.42		8,660.60	
Actual CSPO Volume Sold as Conventional (MT)	0		0	
Actual CSPO Volume Sold under Other Scheme (MT)	5,502.28		0	
Total Actual CSPO Volume Sold (MT)	12,771.70		8,660.60	
Actual CSPO credits sold (where applicable) (MT)	0		0	

Projected CSPK Certified Volume (MT)	4,275	5,049
Actual CSPK Production (MT)	2,981.92	2,084.55
Actual CSPK Volume Sold as RSPO Certified (MT)	2,267.84	2,074.24
Actual CSPK Volume Sold as Conventional (MT)	0	0
Actual CSPK Volume Sold under Other Scheme (MT)	0	0
Total Actual CSPK Volume Sold (MT)	2,267.84	2,074.24

Remark:

**Projected FFB Volume based on certificate period and refer to prisma the client have no request for extention volume.*

4. Audit Programme

4.1. Audit Methodology

From 02 until 05 December 2025, the Audit Team of Intertek conducted audit in all supply bases (estates), namely Pelakar Estate and Batang Merangin Estate as well as Pelakar POM were audited for compliance against the RSPO Principles and Criteria (P&C 2018) requirements.

Based on the Sampling Methodology provided under the RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard (November 2020), Clause 5.7.1 stated "The CB's shall establish a procedure for sampling methodology of all audits, where there are more than four (4) estates or scheme smallholders. However, for units that have less than four (4) estates, all estates shall be audited". This renewal certification, all units would be audited.

During the audit, relevant documents, and records, including Standard Operating Procedures (SOP), management plans, hectare development, FFB, CPO and PK production, oil palm age profile, operational controls and measures, operational data and records, training records, etc. were reviewed and verified for compliance. The Audit Team using the process approach auditing technique, covering the palm oil mill and estate operations, agricultural practices, pest management, pesticide and fertilizer application, occupational health and safety, social accountability, environment, and other requirements. Stakeholders' interviews were conducted during the audit, and feedback obtained as part of information and evidence gathering. (See Section 10: Stakeholders Consultation Process).

Pelakar POM has also audited against the Mass Balance (MB) Module requirements as specified in the Supply Chain Requirements for Mills of the RSPO Principles and Criteria for Sustainable Palm Oil Production (RSPO P&C 2018). This part of the audit covered the verification of the implementation of documented procedures and availability of records to demonstrate compliance against all the elements for Mass Balance (MB) requirements. These include documented procedure, purchasing and goods in, record keeping, sales and goods out, processing, monitoring, and traceability of the CSPO and CSPK quantities, training for staff and claims.

After completing the on-site audit, Intertek also evaluated conformity against the RSPO Certification System requirements for CB. The audit report, findings and associated documents were evaluated through an independent review by the Intertek Internal Technical Reviewer/Panel to the approval of this report and decision on continued certification by Intertek.

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Ririn Sipayung (RS)	Lead Auditor Provisional	ASI1G3BXX2
Yudwi Wisnu Rahmanto (YWR)	Lead Auditor Supervising	ASI1UMDUMJ
Ria Gloria (RIA)	Auditor	ASI1LK32CY

4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
02 December 2025	08.00 – 12.00	ASI1G3BXX2 ASI1UMDUMJ ASI1LK32CY	Pelakar Estate and Batang Merangin Estate	Opening Meeting and Briefing at Central Office (to be attended by representatives from the Mill and Estates as well) • Evaluation of The Pre-Verification Data • Review of Time Bound Plan (TBP) • Verification on Compliance with Minimum Requirements for Multiple Management Units (MMU) • Verification of Compliance to Legal Requirements (Social, Environmental and Safety) • Selecting sample of stakeholder • Document review Site Visit Pelakar Estate and Batang Merangin Estate
	14.00 – 18.00	ASI1G3BXX2 ASI1UMDUMJ ASI1LK32CY	Pelakar Pom	Site Visit Pelakar POM

03 December 2025	08.00 – 12.00	ASI1G3BXX2	Pelakar Estate	Document Review and Stakeholder Consultation (Communities, Suppliers, Contractors, Local NGO)
	14.00 – 18.00	ASI1UMDUMJ ASI1LK32CY		
04 December 2025	08.00 – 12.00	ASI1G3BXX2	Pelakar Estate	Document Review
	14.00 – 18.00	ASI1UMDUMJ ASI1LK32CY		
05 December 2025	08.00 – 11.00	ASI1G3BXX2	Pelakar Estate	Document Review
	11. 00	ASI1UMDUMJ ASI1LK32CY		Closing Meeting

4.4. Changes of the initial audit plan (if applicable)

No changes to original audit plan.

4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
Mill	1	N/A	N/A	All mills shall be audited.
Own/Managed Estates	2	High Risk	No sampling (<4 estate)	No sampling (<4 estate)
Scheme Smallholder	-	N/A	N/A	N/A
Scheme Outgrower	-	N/A	N/A	N/A
Independent Outgrower	-	N/A	N/A	N/A

Notes: Auditing is based on a sampling process of the available information

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	2027	2028	2028
Pelakar POM	☒	☒	☒	☒	☒
Pelakar Estate	☒	☒	☒	☒	☒
Batang Merangin Estate	☒	☒	☒	☒	☒

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Ririn Sipayung (ASI1G3BXX2)	
Requirements	Description
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia.
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body.
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Has been attended include Lead Auditor RSPO P&C 2018, RSPO ISH by RSPO Secretariat, Lead Auditor IRCA ISO 9001:2015, SMETA Awareness Training, ISPO Auditor Certification, Refreshment New ISPO (PERMENTAN 38 of 2020), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by KEMENAKER RI, Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012)

Audit Team Members: Yudwi Wisnu Rahmanto (ASI1UMDUMJ) and Ria Gloria (ASI1LK32CY)		
Requirements	CAB Auditor Number	Description
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	ASI1G3BXX2	Bachelor of Economics Education
	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	Bachelor's in chemical technic Institute of Technology Bandung.
At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	Has more than 20 years working as a management system auditor (ISO 9001 and ISO 14001) and more than 10 years as an auditor for sustainability in palm oil.
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1G3BXX2	has been attended include Lead Auditor RSPO P&C 2018, RSPO ISH by RSPO Secretariat, Lead Auditor IRCA ISO 9001:2015, SMETA Awareness Training, ISPO Auditor Certification, Refreshment New ISPO (PERMENTAN 38 of 2020), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by KEMENAKER RI, Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012)
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001

		Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has completed an Endorsed RSPO P&C LA Course in 2016 and 2024 (Refreshment)
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1G3BXX2	has been attended include Lead Auditor RSPO P&C 2018, RSPO ISH by RSPO Secretariat, Lead Auditor IRCA ISO 9001:2015, SMETA Awareness Training, ISPO Auditor Certification, Refreshment New ISPO (PERMENTAN 38 of 2020), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by KEMENAKER RI, Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012)
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has completed an Endorsed RSPO P&C LA Course in 2016 and 2024 (Refreshment)
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1G3BXX2	has been attended include Lead Auditor RSPO P&C 2018, RSPO ISH by RSPO Secretariat, Lead Auditor IRCA ISO 9001:2015, SMETA Awareness Training, ISPO Auditor Certification, Refreshment New ISPO (PERMENTAN 38 of 2020), Calon Ahli Keselamatan dan Kesehatan Kerja (AK3U) by KEMENAKER RI, Awareness (ISO 9001, ISO 14001, ISO 45001: 2018, ISO 19011: 2018, ISO 17021: 2015, ISO 17065: 2012)
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO

		Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has completed an Endorsed RSPO P&C LA Course in 2016 and 2024 (Refreshment)
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia.
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has completed an Endorsed RSPO P&C LA Course in 2016 and 2024 (Refreshment)
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI1UMDUMJ	He was being supervised as provisional lead auditor by a qualified lead auditor during his period of training in practical audit against the RSPO P&C with 15 days of audit experience in three (3) audits.
	ASI1LK32CY	She has started her auditing against RSPO P&C since 2010 and ISPO since 2012 in PT SAI Global Indonesia as qualified lead auditor. Throughout her career, Ms. Ria has conducted over 100 audits for large oil palm plantation.

Knowledgeable and experience of the local/regional laws	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia.
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has an experience as ISO 14001 lead auditor since 2003 with PT KEMA and PT SAI Global Indonesia, as RSPO and ISPO lead auditor since 2010. She is working closely with local and regional laws.
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),

	ASI1LK32CY	She has an experience as ISO 14001 lead auditor since 2003 with PT KEMA and PT SAI Global Indonesia, as RSPO and ISPO lead auditor since 2010. She is working closely with local and regional laws.
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	She has training of ISO 45001 Foundation in 2021. She has been working as auditor against RSPO P&C since 2010 and ISPO since 2012.
Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	She has several trainings of Social Aspect in 2008, 2012, 2016. She has been working as auditor against RSPO P&C since 2010 and ISPO since 2012.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	She has been working as auditor against RSPO P&C since 2010 and ISPO since 2012.
Experience in environmental and ecological auditing or assessments, such as	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since

experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;		2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has 14 years experiences working as lead auditor for accredited certification body in various sustainable scheme standards.
	ASI1LK32CY	She has an experience as ISO 14001 lead auditor since 2003 with PT KEMA and PT SAI Global Indonesia. She has been working as auditor against RSPO P&C since 2010 and ISPO since 2012.
Fluent in one of the main national languages	ASI1G3BXX2	Yes
	ASI1UMDUMJ	Yes
	ASI1LK32CY	Yes
Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1G3BXX2	Has experience working as an ISPO and RSPO Auditor since 2022 in a Certification Body and as a Sustainability Assistant for 6 years in several private oil palm plantation companies in Indonesia
	ASI1UMDUMJ	He has completed numerous professional training programs, including the RSPO P&C Endorsed Lead Auditor Course (2013), Refresher RSPO Endorsed P&C Lead Auditor Course (2022), RSPO NEXT Training, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, SMETA Requirements Training, SA8000 Basic Training (2024), ISO 9001:2008 Auditor/Lead Auditor Course (LAC), ISO 14001 Auditor/Lead Auditor Course (LAC), ISO 45001 Auditor/Lead Auditor Course (LAC),
	ASI1LK32CY	She has completed RSPO endorsed SCC lead auditor training course in 2016, 2020 and 2023.

5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
Principle 1: Behave Ethically and Transparently			
Criterion 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 and shall include (but are not necessarily limited to): • Land titles/user rights (Criterion 2.2); • Occupational health and safety plans (Criterion 4.7); • Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8); • HCV documentation (Criteria 5.2 and 7.3); • Pollution prevention and reduction plans (Criterion 5.6); • Details of complaints and grievances (Criterion 6.3); • Negotiation procedures (Criterion 6.4); • Continual improvement plans (Criterion 8.1);	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	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		The unit management has provided information for stakeholders as outlined in the outgoing letter book, for example: - Occupational Health and Safety (OHS) activity report for the period April–June 2025, reported to the District Manpower Office on 29 July 2025. - The Plantation Business Activity Report for the first semester of 2025, submitted on 5 August 2026 via SIPERIBUN. - Labour management report submitted on 27 November 2025 and required to be resubmitted on 27 November 2026. - Liquid waste management report for the third quarter of 2025 submitted to the Jambi Provincial Environment Agency on 29 November 2025. - Liquid waste management report for the third quarter of 2025, submitted to the Sarolangun Regency Environmental Agency on 29 November 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Liquid waste management report for the third quarter of 2025, submitted to the Ministry of Environment and Forestry on 29 November 2025.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		From the results of the review of the incoming mail logbook, it was found that there were no requests for information on the list of documents in accordance with the applicable regulations. There were requests for information related to requests for assistance, employee complaints and so on. The company can provide examples of response letters, for example, a letter from the Representative of Tanjung Village Community, Bathin VIII Subdistrict, with letter number 21/Panpel-PMW/02/11/2025 dated 3 November 2025 regarding a Request for Financial Assistance, to which the company responded on 5 November 2025, and the request will be realised on 7 November 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a		The company has communication and consultation procedures with the document number SOP/SMART/UMUM/SADV/II/004 of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	nominated management official.		2014 which was ratified by the head of upstream. This procedure explains that stakeholders are all parties, both groups and individuals who can influence or be affected by company decisions and actions, both internal and external. While consultation is a two-way communication activity to get an agreement that is accepted by all parties. The Communication and Consultation Procedure explains to the user regarding the handling of communication and consultation related to the application of the principles and requirements of Sustainability Palm Oil (SPO) in each operational area of the palm oil company PT SMART Tbk. This procedure contains guidelines in planning, implementing, regarding communication and consultation between stakeholders (stakeholders). Procedures are also equipped with procedures for implementation, communication responses, and delivery of information to stakeholders, as well as flowcharts that explain in detail the steps for implementing activities, along with related documents.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		The company has compiled a list of contacts and detailed information on stakeholders for the 2025 period. The stakeholder list document for Pelakar Estate, for example, includes the following information: - 3 Traditional leaders/community leaders - 11 Muspika (sub-district leadership council) and surrounding village heads - 1 labour union (SPSI) - 1 Gender Committee - 1 Contractor - 13 FFB Suppliers The Audit Team has conducted random verifications to contact stakeholders and has obtained information that the list of stakeholder contacts is in accordance with that compiled by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 1.2:

The unit of certification commits to ethical conduct in all business operations and transactions.

1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		There is a written policy committing to a code of ethical conduct and integrity in Business Ethics Policy, signed by Vice President Agronomy PSM 6 dated 1 August 2014. This policy is implemented by: - The company will continue to socialize and practice shared values to all employees. - The company applies ethical behaviour standards in all business activities, including how to behave towards each other, stakeholders, the environment, and the wider community. - Management recognizes, implements, and promotes Good Corporate Governance through transparent and open business practices. The company will impose strict sanctions on employees in accordance with applicable regulations for any form of corruption and misuse of funds and resources.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The mechanism for monitoring compliance with company policies and the code of conduct of internal and external stakeholders is carried out through several methods, including the RSPO internal audit conducted annually by internal auditors. The company conducts regular internal audits to ensure that operational units comply with policies and SOPs. The scope of the internal audit covers the compliance of each unit in the plantation and factory with all aspects contained in the RSPO P&C, such as labour, environment, BMP and other aspects. The latest internal audit was conducted on 22-26 September 2025 by Sustainability Compliance – OSDV. The results of the internal audit showed no findings of non-compliance and 1 observation for improvement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.

Criterion 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 with applicable legal requirements.		PT Kresna Duta Agroindo as unit of certification have complied with applicable legal requirements such as: 1. Deed establishment Deed No.69, dated 29 Oct 1985. Approved by ministry No. C2-6196HT.01-01.Th87, dated 28 Sep 1987. Deed of Changes Notary No. 5, dated 5 Apr 2022. Approved by Ministry of Law No. AHU-AH.01.09-0006765, dated 20 Apr 2022. 2. Plantation location permit No. 494, dated 2 Dec 1988 (9,000 ha). No. 08, dated 2 Jun 1998 (5,022 ha). No. 267, dated 8 Sep 2006 (1,822 ha). No. 414, dated 11 Sep 2006 (86.4 ha). No. 87, dated 30 Apr 1999 (9.99 ha) 3. Plantation business permit SPUP No. 960/Menhutbun-VII/2000, dated 8 Aug 2000. Hectarage area 8,359 ha. IUP No. 2, dated 1 Jun 2009. Hectarage area 1,822 ha. IUP No. 246/DTPHP/2017, dated 17 May 2017 (for KCP) 4. Environmental Impact Assessment (AMDAL) UKL-UPL year 1995, approved No. 722/BA.5/XI/1995. Hectarage area 9,000 ha.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			UKL-UPL for Biogas. Decree No. 660/538/BLHD/2010. DPLH No. 433/BLHD/2015, dated 20 Oct 2015. Extension area and other facilities have permitted area 1,799 ha. DPLH No. 59/BPM-PPT/2015 for extension area 419.75 ha. Total environmental impact assessment scope is 11,222.73 ha. 5. Forest area release decree “SK Pelepasan Kawasan Hutan” No. 634/Kpts-II/1991, dated 4 Sep 1991 (2,900 ha). No. 319/Kpts-II/1996, dated 26 Jun 1996 (5,017 ha). No. 249/Kpts-II/1999, dated 27 Apr 1999 (3,448 ha). 6. Company registration number (NIB) No: 8120412051067, registered on 16 Oct 2018. 7. Land title (HGU) Land title certificate No. 1, dated 8 Oct 1996 (2,715 ha). Land title certificate No. 2, dated 24 Nov 1998 (5,022 ha). Land title certificate No. 1, dated 31 Jan 2008 (86.4 ha). Land title certificate No. 2, dated 23 Aug 2010 (1,799 ha).	
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			Land building rights (HGB) certificate No. 01, dated 3 Aug 1999 and renewal on 6 Aug 2019 (9.97 ha).	
2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The evaluation for ensuring legal compliance and track changes to the law is documented in “Evaluasi Kepatuhan Peraturan, Perundangan dan Persyaratan Lainnya” updated on 1 Jul 2025. Updated regulation in example: - “Peraturan Menteri Pertanian RI No 06 Tahun 2025”, dated 21 Mar 2025. - “SK Menteri Kehutanan No. 36 Tahun 2025”, dated 6 Feb 2025. Related lists legal entities engaged in oil palm plantation operations that overlap with forest areas status. Due diligence of legal requirements to the contracted parties has taking sample as below: “Inspeksi Kontraktor PT Satrindo Jaya Agropalma” as FFB transporter. Evaluation date 31 Oct 2025. Work location: Div. 5 Pelakar Estate. Only 2 contracted parties which cooperate	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			with unit of certification, undernamed PT Satrindo Jaya Agropalma and PT BSA Logistics. Contract as FFB transporter, CPO and PKO transporter.	
2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		Legal boundary ground check: 1. Pelakar Estate: BPN I (Block J10) and BPN XXV (Block I14/I15) 2. Batang Merangin Estate: BPN III (Block H02) and BPN IV (Block G03/G04) Those boundaries pegs visited are installed as the border of managed area and occupied land within the land title (HGU) do to avoiding social conflict with the local community. The pegs are demarcated and visibly maintained. No planting beyond the legal boundaries.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.				
2.2.1	A list of contracted parties is maintained.		Unit of certification have updated list of contracted parties and documented in "Daftar Kontraktor PLKE 2025", dated 2 Jan 2025 and "Daftar Kontraktor BMRE 2025", dated 2 Jun 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
2.2.2	All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.		Only 2 contracted parties which cooperate with unit of certification, undernamed PT Satrindo Jaya Agropalma and PT BSA Logistics. Contract as FFB transporter, CPO and PKO transporter. Sample contract verified: “Surat Perjanjian Kerja No: 004/KDA/JKTO-I/IV/2022-ATBS, dated 13 Apr 2022. Validity contract: 21 Apr 2022 – 31 Dec 2027. Contain specific clauses on meeting applicable legal requirements stated in “Pakta Integritas PT BSA – Angkut Logistic” dated 2 Jan 2025. Clause 5. Comply with laws and applicable regulations related OSH, environment and manpower.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		Sample contract verified: “Surat Perjanjian Kerja No: 004/KDA/JKTO-I/IV/2022-ATBS, dated 13 Apr 2022. Validity contract: 21 Apr 2022 – 31 Dec 2027. Contain specific clauses on meeting applicable legal requirements stated in “Pakta Integritas PT BSA – Angkut	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Logistic” dated 2 Jan 2025. Clause 4. Respect to human rights and disallowing discriminations, force labour, child labour and human trafficking.	☐ Not Applicable (justification required)
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Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: - Information on geo-location of FFB origins - Proof of the ownership status or the right/claim to the land by the grower/ smallholder - Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		Directly sources FFB entering Pelakar Mill are from Own Estates: Pelakar Estate and Batang Merangin Estate. Both Estates have geo-location as stated in the certificate with proof of the ownership status is Land Rights HGU.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		For indirectly source FFB's, Pelakar Mill receives FFB's from scheme smallholders, outgrower/independent smallholders and collection centres. The indirect FFB's supplier are listed in "Data Supplier TBS Pelakar Mill", dated 1 Sep 2025. - Koperasi Tiga Serumpun (scheme smallholders) - PT Primatama Kreasi Mas (outgrower) - PT Bahana Karya Semesta (outgrower) - KT Harapan Jaya (independent smallholders) - PTPN VI (outgrower) - KUD Segar Tani (Independent	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			smallholders) 7. KT Tunas Baru (independent smallholders) 8. KT Maju Bersama (independent smallholders) 9. KT Maju Jaya (independent smallholders) 10. LR Wagiantoro (collecting center) 11. LR CV Putra Gading Agro (collecting centre). The list completed with Supplier name, address, certification status, no. certificate, legality, GPS coordinate, validity, representative name, contract number. Sample taken: KT Harapan Jaya. Legality: Land Ownership Certificate or SHM. Coordinates: Lon: 102.55485, Lat: -2.17092. Contract No: KUJK/KT-KHJX/06/24/006.	
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Principle 3: Optimise productivity, efficiency, positive impacts and resilience

Criterion 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 three years) shall be documented and includes, where applicable, a jointly ☐ oped business		UoC has shown management plan in document of Profitability PT. Kresna Duta Agroindo period 2025 – 2028. The parameters listed in the management plan include projected crop production (FFB	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity
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	case for Scheme Smallholders.		tonnage), CPO and PK production, CPO and PK extraction rates (Estimated production up to 2028), Estates cost (for harvesting, manuring, upkeep) and Mill cost (for FFB processing, repair and maintenance), revenue of CPO and PK and profit. For example, projections for 2027, processed PT. Kresna Duta Agroindo FFB 99,715 MT, CPO 21,952 MT, kernels 5,650 MT.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)															
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The annual replanting program has been projected up to the year 2030, with each year subject to thorough review. Replanting program 2025-2030 as follows: <table border="1"> <thead> <tr> <th>Estate</th><th>2025</th><th>2026</th><th>2027</th><th>2030</th></tr> </thead> <tbody> <tr> <td>PLKE</td><td>676</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>BMRE</td><td>-</td><td>617</td><td>611</td><td>895</td></tr> </tbody> </table>	Estate	2025	2026	2027	2030	PLKE	676	-	-	-	BMRE	-	617	611	895	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Estate	2025	2026	2027	2030															
PLKE	676	-	-	-															
BMRE	-	617	611	895															

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: - Results of internal audits - Customer feedback - Process performance and product conformity - Status of preventive and corrective actions - Follow-up actions from management reviews - Changes that could affect the management system - Recommendations for improvement		UoC held management review annually. Last management review was conducted on 26 November 2025. Agenda of management review included the following: Results of internal audits, Process performance, Sustainability, FFB supplier, workforce, infrastructure, etc. including recommendations for improvement.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Criterion 3.2:

The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		UoC regularly monitors continuous improvement, covering economic / best practice, social and environmental aspects for each unit (Mill and Estate), including: • Conducting RSPO internal audit on 22 – 26 September 2025 in Mill and supply bases with several non-conformities and the non-conformities has been corrected. • Carrying out environmental management and monitoring and reported its operational activities regularly. • Applying the latest technology in environmental aspects, including: ○ Using shells and fibre to substitute boiler fuel ○ Using organic fertilizers, land applications and EFB to reduce an-organic fertilizers • Having commitment no longer uses pesticides with the active ingredient paraquat, based on memorandum from President Director #044/PDI/IX/2014 dated 21 November 2014 regarding not to use paraquat in 2018. • Having commitment to implement biological pest control in this case	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			by using beneficial plants and barn owls to reduce the use of pesticides, especially insecticides and rodenticides. • Having commitment to monitor fires in the company's border areas that are beneficial to the community • Having an electronic system Field Activity Captured and Traceability (E-Fact) to calculate and record FFB, record result of IPM in digitalization • Having a Sustainability Data Monitoring System, i.e. GAR Sustainability Integrated System (GSIS) system • Utilizing of POME for biogas and land application • Automation of press to arrange press automatically • Double row bunding to facilitate fertilising and harvesting in low land • Waste Bank to collect plastic wastes	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		UoC has an annual report document using the RSPO version 2.1 metric template format, which is provided to the auditor team during the assessment. The metric	☒ Conform ☐ Major Nonconformity

			template data that is filled in is the reporting period from January to December 2023, for example: • RSPO Member Name: Golden Agri-Resources Ltd • RSPO Membership Number: 1-0096-11-000-00 • Certified Audit Name: Pelakar Mill • Name of Certification Body: Intertek • RSPO PalmTrace ID Number: RSPO_PO1000004089 • Supply Chain Model: Identity Preserved (MB) • Number of Factories: 1 • Number of Certified Plantations: 2 • Total Certified Production Area: 7,753.85 Ha • Total Certified Area: 9,632.37 Ha • HCV Area: 455.30 Ha. • Production of Certified CPO: 15,877.62 MT • Production of Non Certified CPO: 18,753.44 MT • CPO Sales – RSPO: 3,561.59 MT • Total Hours Worked: 420,286 Hours • Water use: 317,080 m3	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				
3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		There were no changes to SOPs. All these management procedures are available and documented in Indonesian. The SOPs cover all operations of the Plantation, starting from land clearing, upkeep, pest management, harvesting, FFB transportation, replanting, delivery to the POM. SOPs of Mill (issued on 3 January 2022) cover FFB acceptance, grading, processing, purification, delivery, supply chain and quality/laboratory. SOPs include OHS and environmental aspects. Furthermore, there are also special SOPs of OHS and environment aspects including Hazard Identification Risk Assessment and Control (HIRAC) and Identification of Environmental Aspect and Impact. The procedures are periodically disseminated to all employees of Mill and Estates through routine training or morning briefings. Interviews with employees showed a satisfactory level of understanding and implementation in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			relation to their respective job functions. Based on field observations, samples of plantation operations were taken during the harvesting at Block C41 BMRE, spraying pesticides at Block C43 BMRE, upkeep of beneficial plant at C42 BMRE, Land Application PLKE and upkeep of immature area at PLKE and BMRE. The operation of Pelakar Mill is carried out starting from the loading ramp to the delivery of CPO including the supporting processes, e.g.: weighing bridge, grading, boiler, WTP and Kernel. It can be seen that all activities have been carried out according to procedures.	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		UoC has system to ensure consistency in the implementation of its SOP such as a check or inspection of the quality of work (operational audit of plantations and mills), RSPO internal audit. Daily internal supervision is carried out by the supervisory level starting from the Foreman, Division Assistant, Assistant Head, to Estate Manager. Operational internal audits are conducted regularly. Scope of operational internal audit covers operational and administrative performance of Estate and Mill, e.g.:	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

		production, harvesting, upkeep, FFB transportation, employee attendance, etc. Examples taken were Operational Internal Audit on 2nd semester 2024 in BMRE and 1st semester 2025 in PLKE and PLKM. <u>Opportunity for improvement:</u> Based on the supporting data of HM/KM calculation budget 2025 for Drain Cleaning (<i>Data Pendukung Perhitungan HM/KM Cuci Parit Budget 2025</i>), it was observed in BMRE Division III Complex BMRE00R08: <table><tr><th>Drain</th><th>Long (meter)</th></tr><tr><td>field drain</td><td>68,093</td></tr><tr><td>collection drain</td><td>16,295</td></tr><tr><td>Main drain</td><td>5,107</td></tr><tr><td>Safety drain</td><td>1,315</td></tr><tr><td>Total</td><td>90,809</td></tr></table> Realisation of drain cleaning 2025: <table><tr><th>Drain</th><th>Long (meter)</th></tr><tr><td>field drain</td><td>0</td></tr><tr><td>collection drain</td><td>16,295</td></tr><tr><td>Main drain</td><td>5,107</td></tr><tr><td>Safety drain</td><td>1,315</td></tr><tr><td>Total</td><td>22,717</td></tr></table>	Drain	Long (meter)	field drain	68,093	collection drain	16,295	Main drain	5,107	Safety drain	1,315	Total	90,809	Drain	Long (meter)	field drain	0	collection drain	16,295	Main drain	5,107	Safety drain	1,315	Total	22,717	
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Total	22,717																										

			During field visit to Block D57, weeds were observed along the collection drain and main drain. To ensure the implementation of drain cleaning by looking at actual conditions.	
3.3.3	Records of monitoring and any actions taken are maintained and available.		UoC shown documents and records of internal audit result in Mill and supply bases. It was noted that findings have been followed up. UoC has also conducted evaluation of contractor performance to comply with UoC procedure before the payment. During the field inspection at Mill and supply bases, actual operational and field activities were verified. Based on field observations and interviews with foreman and Assistant in Mill and supply bases, operational activities were recorded in Report, e.g.: Daily reports (BKM) described type of work, number of workers, use of materials and individual employee achievements; electronic system Field Activity Captured and Traceability (E-Fact) to calculate and record FFB and record result of IPM; Log sheet of processing station described parameter processes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				

3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		<u>Environment Aspects</u> The Environmental Aspect and Impact review for PT Kresna Duta Agroindo have been established on 02 January 2024. This aspect and impact covered from activity harvesting, spraying, fertilizer application, transportation, clinic, FFB process, POME and others was sighted and verified. The basis of the Environmental Impact Assessment (EIA) is as follows: - 1995: UKL-UPL for a 9000 Ha plantation area and a Palm Oil Mill with a capacity of 60 tons/hour in Tanjung Village, approved by the Ministry of Agriculture (Approval No. 722/BA.5/XI/1995). - November 2010: Environmental Management and Monitoring Efforts (UKL-UPL) for utilizing mill waste as a power plant with a capacity of 1.02 MW, approved by the Sorolangun Regional Environment Agency (SK No. 660/538/BLHD/2010). - 20 October 2015: DPLH for the expansion of oil palm plantations and other infrastructure, including the Sei Pelakar Runway (1799 Ha) and Batang Merangin Runway (3.98 Ha), with an environmental permit from the Regent of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			Sarolangun (Decision No. 433/BLHD/2015). - 2015: DPLH for plantation expansion and utilization of palm oil waste (biogas, land applications, and composting) in Langling Village, Tanjung Lamin, and Merangin Waste Intersection (333.35 Ha), Tanah Land Abang (86.4 Ha), Bangko Pamenang Barat, and Pamenang Districts, Merangin Regency. Approved by the Head of the Investment Board and Integrated Licensing Service (Decree No. 59/BPM-PPT/2015). The total study area covered by environmental documents and permits is 11,222.73 Ha. Based on PT Kresna Duta Agroindo environmental documents, environmental management is routinely managed and monitored and reported every semester to Environmental Agency. - Air and Noise Ambient Quality - Air Emission Quality - Quality of Surface Water - Quality of Waste Water - Conservation Area - Public Perception	
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			<u>Social Aspects</u> The company has identified the social impact assessment contained in the Social Impact Identification Study Report on Palm Oil Plantations (Pauh Subdistrict, Sarolangun, Bathin VIII, Sarolangun Regency, and Pamenang Subdistrict, Sarolangun Regency, Jambi Province by the SIGS-CSR Department Team (Sustainability Division PT SMART Tbk Jakarta 2013). Social impact management is carried out using direct data collection methods, such as questionnaires and focus group discussions (FGDs). The study area covers 15 villages, including: - Tanjung Village - Pangkal Bulin Village - Lidung Village - Kasang Melintang Village - Pauh Menang Village From the identification of social impacts, there are several impacts that must be managed by the Company, namely: - Land clearing - Maintenance of productive plants, fertilisation, spraying and pruning - Harvesting activities - Transportation of production facilities	
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			- Maintenance of roads and bridges - Replanting	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		The company has an environmental and social management and monitoring plan, namely: <u>Environmental Aspects</u> This environmental management and monitoring plan is in accordance with the following documents: - Air Quality and Environmental Noise - Air Emission Quality - Surface Water Quality - Wastewater Quality - Conservation Areas - Community Perceptions Based on the auditor's verification results, the company has implemented reporting from the environmental management and monitoring plan that has been implemented. Examples of such reporting evidence are as follows: - Environmental management report for the first semester of 2025 submitted to the Sarolangun Regency Environment Agency - Environmental management report	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for the first semester of 2025 submitted to the Ministry of Environment and Forestry <u>Social Aspects</u> The company has developed a social management plan for the period 2024–2025 and reviewed the social impact management results for the period 2024. The social impact assessment was conducted in a participatory manner, involving the surrounding community from 15 villages through interviews and questionnaires. The social impact management plan for the 2024 period includes: - Maintenance of productive plants, fertilisation, spraying and pruning - Harvesting activities - Transportation of production facilities - Maintenance of roads and bridges The SIA management plan, which was prepared based on consultations with stakeholders such as the surrounding community and employees, covers all of the company's operational activities. This is evidenced by the SIA management plan, which includes the social impact of the company's operations on affected	
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			stakeholders.	
3.4.3 (C)	The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.		The company has implemented environmental and social management and monitoring plans, namely: <u>Environmental Aspects</u> The company has documents, implementation of environmental feasibility results including reports to agencies in the form of environmental documents carried out every semester. The company can provide evidence of reporting in the form of documents complete with the reporting date sent to the agency, related to environmental aspects. The effectiveness of environmental management and monitoring can be seen from the results of environmental management and monitoring analysis, which can also be seen from: • Liquid waste applied to land in the first semester of 2025 meets the requirements in accordance with the Minister of Environment Decree No. 28 of 2003, as seen from monthly tests conducted. • Air quality and noise levels during the first semester of 2025 were still below the quality standards for employee residential areas and locations around the palm oil mill.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

		• Environmental management was carried out by utilising solid waste from the palm oil mill. Shells were used as boiler fuel, fibres were used as boiler fuel, and empty fruit bunches were used as organic fertiliser on plantation fields. Based on interviews with sprayers, they also stated that they were aware of the prohibition on applying chemicals to buffer zones marked by boundaries on oil palm trees. In addition, the company does not use chemicals when near water bodies such as canals, reservoirs or artificial ponds. <u>Social Aspects</u> The company has developed a social management plan for the period 2024–2025 and reviewed the social impact management results for the period 2024. The social impact assessment was conducted in a participatory manner, involving the surrounding community from 15 villages through interviews and questionnaires. The social impact management plan for the 2024 period includes: - Maintenance of productive plants, fertilisation, spraying and pruning	
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			- Harvesting activities - Transportation of production facilities - Maintenance of roads and bridges The SIA management plan, which was prepared based on consultations with stakeholders such as the surrounding community and employees, covers all of the company's operational activities. This is evidenced by the SIA management plan, which includes the social impact of the company's operations on affected stakeholders. The company has also conducted a review of the management plan for the 2024-2025 period, which concluded that the community is open to oil palm cultivation through the PSR programme, and that there are job opportunities and labour absorption from the community for the company's operational activities.	
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Criterion 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.		Procedure of employee recruitment, appraisal, promotion, and remuneration explained specifically in several SOP. These procedures have been documented and disseminated to the worker and their representative, as follows: ▪ SOP No. KHI-SMART/001-01 dated 1 March 2018 concerning Recruitment ▪ SOP No. KHI-SMART/009-00 dated 1 August 2017 concerning Work Performance Assessment SOP No. KHI-SMART/010-00 dated 1 August 2017 concerning Promotion	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Record of employment procedures during ASA-1, sample taken and verified as below: <u>Pelakar Mill – Retirement/Pension:</u> Ref. letter no: 011/JKT/FM PLKM/K/F/IX/25, dated 26 Sep 2025 related payment calculation for pension fund. Undernamed: Mr. Arfan Arasyid (previously processing employee). Working service: 24 years 1 month. Date of join: 26 Jun 2001 Date of pension: 31 Aug 2025. <u>Pelakar Estate – Recruitment:</u> Ref. contract agreement PKH-SH No: 137/	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			PLKE/PKH-SH/10/2025, dated 16 Oct 2025. Under name: Sulastris as upkeep casual workers. Validity contract: 17 Oct 2025 – 16 Oct 2025. Completed by supporting documents such as Application letter, copy of ID, copy of bank account.	
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		Unit of certification established HIRADC for potential hazard in all activities including ERP. It is documented in “Formulir Tindak Lanjut Analisa Resiko” for Pelakar Estate period Jan – Dec 2024, approved 2 Jan 2025. “Formulir Tindak Lanjut Analisa Resiko” for Batang Merangin Estate period Jun 2025 – Jun 2025. HIRADC documents containing aspects: Activities, Potential Hazard Identification, Initial Risk Level, Mitigation Plan, Further Risk Analyse (SR, FR, Risk Level). OFl: <i>Consistency on updating period of HIRADC document, even though no changes of activities potential hazard risk.</i>	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		Effectiveness of H&S plan conducted periodical inspection on activities. Sample of H&S inspection verified in Batang	☒ Conform ☐ Major Nonconformity

			Merangin Estate dated 15 Nov 2025. Inspection in Pelakar Mill in October 2025, dated 9 Oct 2025.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				
3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice;		"Program dan Realisasi Training PT Kresna Duta Agroindo Tahun 2025" is a documented programme that provides training for all workers, considering gender-specific needs, and which covers applicable aspects of the RSPO P&C. The training program covers: - Fire Drill - Fertilizer Technique - IPM including census - Pesticide application - First Aid - BMP, HCV, Health and Safety Procedures and company policies.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	- relevant SOPs.			
3.7.2	Records of training are maintained, where appropriate on an individual basis.		Records of training/awareness are documented and maintained at each unit (Mill and Estate). Sample of training/awareness records have been sighted at Pelakar Mill, Pelakar Estate and Batang Merangin Estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		The product traceability training was performed on 20 November 2025, with participants from grading officers, weighing officers, security guards and laboratory staff, production officer. Interviews with weighing officers showed a satisfactory level of understanding and implementation in relation to their respective job functions, e.g. know how to record certified FFB, know the name of certified supply bases.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		Based on field observation to Pelakar Mill, results of review of FFB receipt documents and interviews with officers of FFB receiving, it was known that the sources of FFB processed by Pelakar Mill were from certified areas and non-certified areas so that the module used is Mass Balance.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module		Based on field observation to Pelakar Mill,	☒ Conform

	A mill is deemed to be MB is 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 3 rd party certified supply base.		results of review of FFB receipt documents and interviews with officers of FFB receiving, it was known that the sources of FFB processed by Pelakar Mill were from certified areas and non-certified areas so that the module used is Mass Balance.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 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.		Estimated certified product recorded in the last Assessment Report and Certificate and updated in the RSPO IT platform. Actual certified produced has been verified during this assessment. The estimates of certified production for the next license period also have been set, in reasonable amount considering the last year production.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The POM meets all registration and reporting requirements for the appropriate supply chain through the RSPO Supply Chain managing organization (RSPO IT platform). Marketing Department made the transaction of RSPO certified CPO and PK in the RSPO IT Platform. During the audit, verified that all the transactions from the mill (CSPO/CSPK) have been announced	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			accordingly. The mill has been registered as RSPO member under Golden Agri Resources (No. 1-0096-11-000-00) and also has been registered in IT platform RSPO with following information: i. Member name: PT Kresna Duta Agroindo – Pelakar Mill ii. RSPO PalmTrace ID: RSPO_PO1000004089 iii. prisma Document Reference No. LIC25-00020875 iv. prisma Trading ID: TA25-016878	
3.8.5	Documented Procedures 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: a) Complete and up to date procedures covering the implementation of all 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		The mill has had the SOP Supply Chain of Mass Balance Module (No. PT KDA-PLKM/SOP/26 dated 15 May 2025). The procedure was established and has covered all elements of the supply chain model requirements in the P&C of 2018 such as the announcement in RSPO IT platform not later than 3 months after dispatch, receiving and recording that identify the traceability of RSPO certified and uncertified source and products (mass balance record), FFB processing, key persons and job descriptions, internal audit, training, etc. The Mill only has a single processing line. If the Mill want to change the model from IP to MB, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	records) c) Identification of the role of the person having the 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 FFB's including ensuring no contamination in the IP mill.		particularly from MB to IP, all the processing line started from loading ramp until clarification will be flushed to ensure the certified products not contaminated with uncertified products, including the storage tank will be separated completely between IP products and MB products. Based on interview with weighbridge officer and security they can explain their job description including the source of FFB and how to document certified and non-certified FFB source. The last training was conducted on 20 November 2025.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and		The procedure of internal audit for supply chain has been described in SOP Internal Audit No SOP/SMART/UMUM/SADV/I/009 dated 14 July 2014. From the procedure is known that internal audits are conducted once a year. The latest internal audit for SCCS was carried out concurrently with the internal audit P&C dated 22 – 26 September 2025 with the result all indicator for Supply Chain stated comply with RSPO P&C Requirements.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	required corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.			
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		The Daily Production Report showed traceable figures of certified products from certified raw material sources. All incoming certified raw material is recorded daily, monthly and annually basis. Incoming raw material informs name and address of the product origin, name, and address of the receiver; ticket number, date; quantity; transporter; type of product; Supply Chain model used and RSPO certificate number. When FFB were delivered to the mill from the estates, the transporters presented Delivery Note to the mill weighbridge officer in order the FFB to be received by the mill. Delivery notes were reviewed, e.g.: • BMRE Block E-05 Delivery Note #1121/TBS/01/25/05/C011 dated 6 May 2025, quantity of FFB 4,865.68 kg	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The documented procedure above specified the mechanism to notify CB in case of any projected overproduction of certified tonnage. Handling of nonconforming oil palm products has been described in the SOP of Handling Complaints and Dissatisfaction document number SOP/SMART/SUST/IV/003 Rev3.0 dated 14 February 2022 that describe how to handle complaints including complaints for nonconforming products from buyer.	
3.8.8	Sales and Goods Out 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-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and specification documentation): - The name and address of buyer; - The name and address of the seller - The leading or shipment/delivery date; - The date on which the documents		Based on documents verification, it was observed that the CSPO and CSPK from the Mill sold has met the requirements of certified product information. The shipping documents shown were delivery order, delivery notes, weighing card and list of delivery per contract. Those documents covered information of delivery date, description of product and supply chain model, product quantity, identification number (unique code), certificate number, sender name and address of the seller. Sampled of documentation of CPO sold contain information: The name and address of the buyer:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		PT Sumber Indah Perkasa ○ The name and address of the seller: PT Kresna Duta Agroindo – Pelakar Mill ○ The loading or shipment / delivery date: 10 October 2025 ○ The date on which the documents were issued: Delivery Note dated 10 October 2025 ○ RSPO certificate number: INTERTEK-RSPO-0206193 ○ A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): RSPO - MB ○ The quantity of the products delivered: totalled 1,150.00 MT ○ A unique identification number: RSPO prisma Transaction ID No. ANN25-00040734 dated 21 October 2025 amount of 1,150.00 MT. Sampled of documentation of PK sold contain information: ○ The name and address of the buyer: PT Kresna Duta Agroindo – Pelakar KCP ○ The name and address of the seller:	
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			PT Kresna Duta Agroindo – Pelakar Mill ○ The loading or shipment / delivery date: 9 May 2025 ○ The date on which the documents were issued: Delivery Note dated 9 May 2025 ○ RSPO certificate number: INTERTEK-RSPO-0206193 ○ A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): RSPO MB ○ The quantity of the products delivered: totalled 168.81 MT ○ A unique identification number: ANN25-00014384 on 26 May 2025 amount of 168.81 MT	
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced 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		The unit of certification has legal ownership of CPO and PK and did not outsource its milling activities. Only transportation of certified products (CPO and PK) is outsourced to the third party. The mill has listed the third parties. The contractual agreement with the independent third parties was sighted, e.g.: ○ Agreement and addendum with CPO	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes 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 CB has access to the outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		Transporter of PT Satrindo Jaya Agropalma #003/KDA/PLKM/01/2025-CPO & #026/PKS/BLI-SJA/IV/2025 dated 2 January 2025, valid until 31 December 2027.	
3.8.10	The mill shall record the names and contact details of all contractors used for		Pelakar Mill has recorded detail information of its contractor covering	☒ Conform

	the physical handling of RSPO certified oil palm products.		company profile, contact person, address and phone number. The list of contractors is: o Agreement and addendum with CPO Transporter of PT Satrindo Jaya Agropalma #003/KDA/PLKM/01/2025-CPO & #026/PKS/BLI-SJA/IV/2025 dated 2 January 2025, valid until 31 December 2027.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		In the period of audit, there was no additional new CPO/PK transporters.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (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. (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		Pelakar Mill has procedure to maintain and update all documents and records of RSPO supply chain system as required by the RSPO. Records were able to be provided as requested during audit. The organisation has determined that retention time of record was according to requirement in RSPO SC standard i.e. minimum of 2 years as described in SOP/SMART/SUST/001 Control of	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	be able to confirm the certified status of raw materials or products held in stock. (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. (iv) For Mass Balance 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 and / or three-monthly basis. - All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. - 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.)		Documented Procedure and Information. Pelakar Mill processed FFB from its supply bases. The estimated volume was provided by the UoC and included in the Public Summary Report. Pelakar Mill had maintained a monthly summary of all receipts of FFB, production tonnage and dispatch of CPO and PK. Extraction rates for the volumes of CPO and PK delivered from the Mill have been appropriately recorded. Traceability was verified for the Mass Balance Data, Production Reports over the past 12 months and the related records (i.e.: FFB Delivery Note, Weigh Ticket, FFB & Truck Daily Summary, Production Report, CPO & PK Storage Report, and CPO & PK Delivery Orders). Transaction documents and bookkeeping of CPO and PK are done daily. Monthly summary report of FFB receipt, FFB processed, CPO production, PK production and balance stocks were submitted to the Regional Office and Head Office. The Mass Balance Data inventory period is three monthly bases. The Mill only deliver CPO and PK from positive stock in the three-month inventory period.	
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3.8.13	Extraction rate 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.		The conversion rate of production of CPO (OER) and PK (KER) are based on actual daily, monthly and yearly production. Extraction rates follow the actual data in audit verification period. From its period it was known that OER were 18.62 % and KER were 4.43 %.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		Based on interview with Mill Manager it was informed that Pelakar Mill announce the percentage of OER and KER every day (in the morning) when the process is carried out every day. The mill announces the average rate for OER and KER to the relevant parties monthly. It was sighted that the summary report was prepared by Mill Manager.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing 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		The Mill applied SCCS module MB due to receive FFB both from certified and non-certified sources.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	during transport and storage to strive for 100% separation.			☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (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. (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		The volume for RSPO certified is monitored through the Continuous Account System and RSPO IT platform transaction ID as CPO and PK shipping announcement. It was verified that shipping announcement was conducted not more than 3 months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. Sampled of documentation of CPO sold contain information: ○ The name and address of the buyer: PT Sumber Indah Perkasa ○ The name and address of the seller: PT Kresna Duta Agroindo – Pelakar Mill ○ The loading or shipment / delivery date: 10 October 2025 ○ The date on which the documents were issued: Delivery Note dated 10 October 2025 ○ RSPO certificate number: INTERTEK-RSPO-0206193 ○ A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations):	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			RSPO - MB ○ The quantity of the products delivered: totalled 1,150.00 MT ○ A unique identification number: RSPO prisma Transaction ID No. ANN25-00040734 dated 21 October 2025 amount of 1,150.00 MT. Sampled of documentation of PK sold contain information: ○ The name and address of the buyer: PT Kresna Duta Agroindo – Pelakar KCP ○ The name and address of the seller: PT Kresna Duta Agroindo – Pelakar Mill ○ The loading or shipment / delivery date: 9 May 2025 ○ The date on which the documents were issued: Delivery Note dated 9 May 2025 ○ RSPO certificate number: INTERTEK-RSPO-0206193 ○ A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations): RSPO MB ○ The quantity of the products	
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			delivered: totalled 168.81 MT ○ A unique identification number: ANN25-00014384 on 26 May 2025 amount of 168.81 MT	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		Based on announcement and transaction report it was concluded that all RSPO certified product submitted are following RSPO Rules on Market Communication and Claims.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator	Audit Findings		Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1:				
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.	The unit of certification has a human rights policy in the GAR Social and Environment dated 8 September 2015 signed by Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. This policy explains Sinarmas Group committed to respect and protect human rights to create security for all workers including not to discriminate, give freedom to beliefs, respect, and uphold human rights defenders. Based on the results of interviews with workers (harvesters, up keeper, and mill operators), labour union, and village representatives, information were obtained that stakeholders already had knowledge regarding the company's human rights policy and so far, there have never been a dispute regarding human rights violations committed by the company.	The unit of certification has a human rights policy in the GAR Social and Environment dated 8 September 2015 signed by Head of Upstream, CEO – Downstream & Commercial, Executive Director & CFO and Managing Director of Sustainability & Strategic Stakeholder Engagement. This policy explains Sinarmas Group committed to respect and protect human rights to create security for all workers including not to discriminate, give freedom to beliefs, respect, and uphold human rights defenders. Based on the results of interviews with workers (harvesters, up keeper, and mill operators), labour union, and village representatives, information were obtained that stakeholders already had knowledge regarding the company's human rights policy and so far, there have never been a dispute regarding human rights violations committed by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.	There is no evidence of any use of violence or the instigation of violence within the PT Kresna Duta Agroindo POM & Estates Grouping. There are no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during the physical stakeholders' consultation and interview with security personnel.	There is no evidence of any use of violence or the instigation of violence within the PT Kresna Duta Agroindo POM & Estates Grouping. There are no abusive language or threatening gestures observed during site visit nor reported by workers during interviews. This was also cross-checked with stakeholders during the physical stakeholders' consultation and interview with security personnel.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.

4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		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 are documented in Handling of Complaint and Conflict Procedure (SOP/SMART/SUST/IV/003 Rev3.0) dated 14 February 2022.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		Documented procedure is available in place and based on sample workers interviewed, they can explain clearly how to report if there is any complaint and conflict raise.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		According to the sample stakeholders interviewed during audit, chief of Pangkal Bulian village, the handling mechanism conflict and complaint procedure is understood by the relevant affected parties. The relevant	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			stakeholder can report or submit the complaint direct to the estate/mill unit depends on the aspect delivers. Feedback will be given by the responsible person/department as timely manner. As informed by the chief of Pangkal Bulian village that few weeks before surveillance audit there are allegation from surrounding communities that the company planting beyond the legal area with size 54 ha. Auditors verify this issue to the company legal department representative that its information is true. However, the company respond the issue by request the explanation to the complainant for the appointed area and inviting for participatory mapping, involving relevant stakeholders. Unfortunately, the complainant cannot demonstrate the appointed area with the credible evidence and the complainant not following the grievance/complaint procedure. The status of the complaint is not continued by both parties.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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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.		As the above indicator 4.2.3 explained, the company give the option to the complainant of access to independent legal or technical advisor. This is part of the conflict resolution mechanism which developed by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		Laporan Tahunan CSR 2024 PT Kresna Duta Agroindo, December 2024. Actual program on several aspects: - Education: 2.4% (6 activities) - Health: 4.3% (11 activities) - Infrastructure: 14.6% (37 activities) - Social: 78.7% (199 activities) The contribution to local community is based on community request.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		The Unit of certification can show the documents of legal ownership of the land as explained in the indicator 2.1.1. The UoC is long established oil palm plantation company since 1990's, where FPIC process had not existed in that period. Even the company had land title or HGU since the first permit, not all area can be managed by the company. Some areas still occupied by the local community where the landowner disagree to release the land. Anyhow, the company respect on this and still giving an access rights to the land, there are no coercion to the landowner. This process is similar to FPIC mechanism, therefore the company adhere to the procedure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all		Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and kept by DNL department. The UoC can demonstrate the list of land compensation occurs since 1990s and summarized as below: - 1990 = 10 landowners compensated. - 1997 = 56 landowners	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	affected groups, including information on the steps that are taken to involve them in decision making.		compensated. - 1998 = 65 landowners compensated. - 1999 = 53 landowners compensated. - 2000 = 30 landowners compensated. - 2002 = 17 landowners compensated.	
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		The UoC can demonstrated the maps with an appropriate scale of recognised legal rights as refer to HGU/land title. The map scale is 1:100,000 with detail map sources.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		All relevant information related land compensation is available in place and the documents is in Bahasa Indonesia.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that		Based on stakeholder consultation	☒ Conform

	communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		process with relevant party such as Pangkal Bulian village head, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the landowner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		The land compensation process is over since 2002, there are no more negotiation process afterwards. Also, the status of oil palm crops currently is replanted (over than 30 years), no process is applicable.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement

			access right to the landowners. <i>OFI:</i> <i>Identifying other user rights within company land title that unmanageable.</i>	☐ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' 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 should be non-coercive and entered into voluntarily and carried out prior to new operations.		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) 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.			
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal,		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by	☒ Conform ☐ Major Nonconformity

	economic, environmental and social implications of the proposed operations on their lands.		the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		No new planting is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			same crops. The UoC still give an access right to the landowners.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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.		A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation established in Land Compensation Procedure Document No SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		Please refer to above indicator for the procedure. No new planting/expansion area is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners. There is no land compensation since the 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		No new planting/expansion area is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners. There is no land compensation since the 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		No new planting/expansion area is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners. There is no land compensation since the 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 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.		A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation established in Land Compensation Procedure Document No SOP/SMART/SENS-CSR/SADV/I/002 dated 1 July 2014.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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.		No new planting/expansion area is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and cultivated by the same crops. The UoC still give an access right to the landowners. There is no land compensation since the 12 months.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		No new planting/expansion area is established in this surveillance audit; there are only replanting activities on the legal/authorised area (within the HGU). However, some area still occupied by the communities and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			cultivated by the same crops. The UoC still give an access right to the landowners. There is no land compensation since the 12 months.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		Based on stakeholder consultation process with relevant party such as Pangkal Bulian village head, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the landowner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution		The UoC is long established oil palm plantation company since 1990's, where FPIC process had not existed in that period. Even the company had land title or HGU since the first permit, not all area can be managed by the company. Some areas still occupied by the local community where the landowner disagree to release the land. Anyhow,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	mechanisms.		the company respect on this and still giving an access rights to the land, there are no coercion to the landowner. This process is similar to FPIC mechanism, therefore the company adhere to the procedure. Based on stakeholder consultation process with relevant party such as Pangkal Bulian village head, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the landowner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.	
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		The UoC is long established oil palm plantation company since 1990's, where FPIC process had not existed in that period. Even the company had land title or HGU since the first permit, not all area can be managed by the company. Some areas still occupied by the local community where the landowner disagree to release the land. Anyhow, the company respect on this and still giving an access rights to the land, there	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			are no coercion to the landowner. This process is similar to FPIC mechanism, therefore the company adhere to the procedure. Based on stakeholder consultation process with relevant party such as Pangkal Bulian village head, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the landowner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.	
4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		The UoC is long established oil palm plantation company since 1990's, where FPIC process had not existed in that period. Even the company had land title or HGU since the first permit, not all area can be managed by the company. Some areas still occupied by the local community where the landowner disagree to release the land. Anyhow, the company respect on this and still giving an access rights to the land, there are no coercion to the landowner. This process is similar to FPIC mechanism,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			therefore the company adhere to the procedure. Based on stakeholder consultation process with relevant party such as Pangkal Bulian village head, known that all land acquisition between local people and company representatives conducted as mutual agreement and with Bahasa that understood by all parties involved. The compensation process is done directed to the landowner and not diminish the legal/customary right; landowners are given the freedom to release their land without coercion.	
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Principle 5: Support Smallholder Inclusion				
Criterion 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 paid for FFB are publicly available and accessible by smallholders.		The company can present the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Number 05/KOP/TS/I/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Pamenang District and Bangko District, Merangin Regency, Jambi Province, with a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/I/2001, which was drawn up on 12 January 2001 and is valid for 30 years. The work agreement document states that the price of fresh fruit bunches (FFB) is determined by the first party with reference to the price of crude palm oil (CPO) and the price set by the Jambi Province Plantation Agency. In addition, the Company informs the third party of the FFB price by telephone or email through the FFB Purchaser.	
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		The company can present the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Number 05/KOP/TS/I/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as Pamenang District and Bangko District, Merangin Regency, Jambi Province, with a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/I/2001, which was drawn up on 12 January 2001 and is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			valid for 30 years. The work agreement document states that the price of fresh fruit bunches (FFB) is determined by the first party with reference to the price of crude palm oil (CPO) and the price set by the Jambi Province Plantation Agency. In addition, the Company informs the third party of the FFB price by telephone or email through the FFB Purchaser.	
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		The company can present the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Number 05/KOP/TS/II/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as Pamenang District and Bangko District, Merangin Regency, Jambi Province, with a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/II/2001, which was drawn up on 12 January 2001 and is valid for 30 years. The work agreement document states that the price of fresh fruit bunches (FFB) is determined by the first party with reference to the price of crude palm oil (CPO) and the price set by the Jambi	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Province Plantation Agency. In addition, the Company informs the third party of the FFB price by telephone or email through the FFB Purchaser.	
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		The company can present the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Number 05/KOP/TS/I/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as Pamenang District and Bangko District, Merangin Regency, Jambi Province, with a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/I/2001, which was drawn up on 12 January 2001 and is valid for 30 years. The work agreement document states that the price of fresh fruit bunches (FFB) is determined by the first party with reference to the price of crude palm oil (CPO) and the price set by the Jambi Province Plantation Agency. In addition, the Company informs the third party of the FFB price by telephone or email through the FFB Purchaser.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		The company can present the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Number 05/KOP/TS/II/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as Pamenang District and Bangko District, Merangin Regency, Jambi Province, with a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/II/2001, which was drawn up on 12 January 2001 and is valid for 30 years. The work agreement document states that the price of fresh fruit bunches (FFB) is determined by the first party with reference to the price of crude palm oil (CPO) and the price set by the Jambi Province Plantation Agency. In addition, the Company informs the third party of the FFB price by telephone or email through the FFB Purchaser.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		The company can show the FFB pricing contained in the document Results of the TBS Palm Oil Price Setting Meeting for the Period 21 November to 27 November 2025. For example, the FFB price for plants	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			aged 21–24 years is IDR 3,552.35. The company may also present proof of payment for TBS to the Tiga Serumpun Cooperative in November 2025.	☐ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		The company can present a certificate of inspection/verification of electronic weighbridges carried out for two weighbridges, namely: - Certificate of test results with document number: 510/87/Kopurindag/Met/SKHP/X/2 025, capacity 50,000 kg, for scale serial number 194550485 on 2 October 2025, and re-calibrated on 2 October 2026 - Certificate of test results with document number: 510/86/Kopurindag/Met/SKHP/X/2 025 with a capacity of 60,000 kg for scale serial number 140350118 on 2 October 2025 and re-calibrated on 2 October 2026	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		Based on the auditor's verification of the company's Time Bound Plan approved in October 2025, the KKPA Koperasi Tiga Serumpun plasma unit will undergo certification in 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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.		The company demonstrates the existence of standard communication and consultation procedures as indicated by the SOP-SMART-GENERAL SADP-I-004 SOP-communication and consultation which was ratified on July 1, 2014 regarding Communication and Consultation. The deadline for responding to requests for information or conflicts is 1 week after the letter is received (from the Unit Head to the relevant Department). Response no later than 3 weeks after the letter is received. Based on the results of the verification of the complaint book document, it is known that there are no complaints from Independent smallholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.		The company conducted a Sustainability Socialisation event for TBS suppliers and farmers in 2025, which was held on 18 April 2025 and attended by 30 people.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		Based on the auditor's verification, the Company has facilitated the development of one community plantation through a cooperation scheme. The Company can show the cooperation agreement document between Koperasi Tiga Serumpun and PT Kresna Duta Agroindo Noor 05/KOP/TS/I/2001 concerning the development of oil palm plantations in Sarolangun District and Pauh District, Sarolangun Regency, as well as Pamenang District and Bangko District, Merangin Regency, Jambi Province, using a primary cooperative credit scheme for its members (KKPA) with number 05/KOP/TS/I/2001, which was made on 12 January 2001 and is valid for 30 years. The auditor's verification of the company's Time Bound Plan, which was approved in October 2025, shows that the KKPA Tiga Serumpun Cooperative plasma unit will undergo certification in 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		Based on the auditor's verification, the KKPA Tiga Serumpun plasma cooperative unit has obtained a Plantation Business Permit and is currently in the process of obtaining a <i>Hak Guna Usaha</i> (HGU).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

				☐ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		The certification unit conducts training on the use of pesticides that also involves plasma farmers, for example There is evidence of training conducted by the estate specialist on 12 March 2024, training related to HPT and Pesticide use for plasma farmers such as KUD Segar Tani and Tiga Serumpun.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		The progress report on the farmer support programme carried out by the company is included in the Plantation Business Activity Report for the First Half of 2025, which is reported through SIPERIBUN.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1:

Any form of discrimination is prohibited.

6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual		The unit of certification has the GAR Social and Environment dated 8 September 2015. This policy explains that the company provides equal opportunities for all workers and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity
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	orientation, gender identity, union membership, political affiliation or age.		embraces diversity 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. Based on the interviews, for example with the gender committee it was informed that there are no incidents of discrimination in the company's operational areas and female workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on the interviews with the gender committee, labour union, and workers (harvesters, up keepers, and mill operators) at PLKE and BMRE, as well as document review of labour list, it was known that there were no foreign workers. They also explained that they have never feel discriminated in the UoC's any operational activities. It was explained that all activities from recruitment, performance appraisal, and promotion were given equal opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			in labour union, politics, or age. The UoC also didn't request for any payment during the recruitment process.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		Procedure of employee recruitment, appraisal, promotion, and remuneration explained specifically in several SOP. These procedures have been documented and disseminated to the worker and their representative, as follows: ▪ SOP No. KHI-SMART/001-01 dated 1 March 2018 concerning Recruitment ▪ SOP No. KHI-SMART/009-00 dated 1 August 2017 concerning Work Performance Assessment ▪ SOP No. KHI-SMART/010-00 dated 1 August 2017 concerning Promotion Record of employment procedures during ASA-1, sample taken and verified as below: <u>Pelakar Mill – Retirement/Pension:</u> Ref. letter no: 011/JKT/FM PLKM/K/F/IX/25, dated 26 Sep 2025 related payment calculation for pension fund.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Undernamed: Mr. Arfan Arasyid (previously processing employee). Working service: 24 years 1 month. Date of join: 26 Jun 2001 Date of pension: 31 Aug 2025. <u>Pelakar Estate – Recruitment:</u> Ref. contract agreement PKH-SH No: 137/ PLKE/PKH-SH/10/2025, dated 16 Oct 2025. Under name: Sulastri as upkeep casual workers. Validity contract: 17 Oct 2025 – 16 Oct 2025. Completed by supporting documents such as Application letter, copy of ID, copy of bank account.	
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		Pregnancy checks are only carried out for spray and fertilizer workers monthly to find out whether workers are pregnant or not. Pregnancy checks are only carried out for female workers who do not use contraception. Based on interviews with representatives of the gender committee and female employees in the field, it is known that pregnant workers will be transferred to jobs that do not endanger pregnancy, for example as manual upkeep workers or work in the office.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		Gender committees had been formed in all units (Estates and Mill). The structure of the gender committee consists of female and male workers. The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations or complaints of workers (especially women). Based on the interviews with several workers, they also knew of the existence of the gender committee. Meetings and activity of were conducted. Several activities were awareness of new mother health on 3 June 2025 in BMRE, <i>posyandu</i> (<i>pos pelayanan terpadu / integrated service post</i>) for women, mother and baby every month in PLKE and PLKM.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.6	There is evidence of equal pay for the same work scope		Sample evidence of sprayer/pesticide applicator: Mrs. Nikma: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS Naker (28,047) and Kes (IDR 133,555)]. Nett salary: IDR 1,597,497. Mrs. Hamidah: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS Naker (28,047) and Kes (IDR	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			133,555)]. Nett salary: IDR 1,597,497.	
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		Pay and working condition refer to several applicable regulations, both from government and the unit of certification. Minimum wage 2025 refer to Governor Jambi Decree No. 987/KEP.GUB/DISNAKERTRANS-3.3/2024, dated 18 Dec 2024 related Minimum Wage of Sarolangun Regency in Plantation sector is IDR 3,338,877 per month.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Employment contract sample taken according to onsite interview for casual workers in Batang Merangin Estate: Casual/daily worker contract agreement of spraying: - No: 013/BMRE/PKH-SW/01/2025, dated 1 Jan 2025, undernamed Hamidah. Validity contract: 1 Jan 2025 – 31 Dec 2025. - No: 022/BMRE/PKH-SW/01/2025, dated 1 Jan 2025, undernamed Nikma. Validity contract: 1 Jan 2025	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

		– 31 Dec 2025. Requirement for wage under the contract is IDR 133,556/day. Within Article 2: working time 7 hour, if not meet the requirements, then prorate of working hours based on actual work is applied. Sample taken based on attendance record in August 2025 undernamed Mrs. Hamidah and Mrs.Nikmah. Hamidah (ID 2382250) and Nikmah (ID 2089849): Total working days = 18 days; total working hours per day is 5 hours. Verification on payment slip Aug 2025: Mrs. Nikma: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS Naker (28,047) and Kes (IDR 133,555)]. Nett salary: IDR 1,597,497. Mrs. Hamidah: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS Naker (28,047) and Kes (IDR 133,555)]. Nett salary: IDR 1,597,497. Sample overtime calculation and payment based on field interview at Pelakar Mill – security under name Mr. Sairul Mutakin (ID 19012). On 12 Oct 2025 (Sunday) he worked	
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			totally 8 hours. As regulated if working at holiday then calculation is first 7 hours multiply 2 and hour-8 is multiplied 3. Overtime assignment (“Surat Perintah Lembur”) dated 12 Oct 2025 assigned is 8 hours. Proof the presence time based on fingerprint database on 12 Oct 2025: start 14:49 – end 23:00 (8.11 hour). Calculation based on the system in October 2025 is effective overtime 52.85-hour, overtime calculated and paid is 93.70-hour, total earn overtime is IDR 1,843,934. Payment slip October 2025. Basic salary: IDR 3,201,975 Absence: 1 day Overtime: IDR 1,843,934 Insurance: Gross salary: IDR 5,603,991 Nett salary: IDR 4,677,864. Plus rice 15 kg estimated price IDR 193,500.	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal,		Sample overtime calculation and payment based on field interview at Pelakar Mill – security under name Mr. Sairul Mutakin (ID 19012).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	period of notice and other legal labour requirements		On 12 Oct 2025 (Sunday) he worked totally 8 hours. As regulated if working at holiday then calculation is first 7 hours multiply 2 and hour-8 is multiplied 3. Overtime assignment ("Surat Perintah Lembur") dated 12 Oct 2025 assigned is 8 hours. Proof the presence time based on fingerprint database on 12 Oct 2025: start 14:49 – end 23:00 (8.11 hour). Calculation based on the system in October 2025 is effective overtime 52.85-hour, overtime calculated and paid is 93.70-hour, total earn overtime is IDR 1,843,934. Payment slip October 2025. Basic salary: IDR 3,201,975 Sample taken at the Batang Merangin Estate based on attendance record in August 2025 undernamed Mrs. Hamidah and Mrs.Nikmah. Hamidah (ID 2382250) and Nikmah (ID 2089849): Total working days = 18 days; total working hours per day is 5 hours. Verification on payment slip Aug 2025: Mrs. Nikma: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			Naker (28,047) and Kes (IDR 133,555)]. Nett salary: IDR 1,597,497. Mrs. Hamidah: wage for 18 days (90 hours) is IDR 1,730,886, plus insurance [BPJS Naker (28,047) and Kes (IDR 133,555)]. Nett salary: IDR 1,597,497.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. 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		The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards. Sample taken on one of worker housing. The house have 2 bedrooms, 1 toilet, 1 kitchen, 1 living room, clean water is provided by the company. Electricity is subsidized by the company amount IDR 65,000/house. Educational/school and clinic includes the access is provides by the UoC.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Most of the workers are easy to have an access for foods, because twice a week the mobile vegetables/staple food is came to the housing by motorbike. Also, the market are close from worker housing (approximate 2-3 km distance).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		Minimum wage 2025 refer to Governor Jambi Decree No. 987/KEP.GUB/DISNAKERTRANS-3.3/2024, dated 18 Dec 2024 related Minimum Wage of Sarolangun Regency in Plantation sector is IDR 3,338,877 per month. DLW calculation is available in place and documented as Prevailing Wage and In-Kind Benefits 2025. Ref. minimum wage Jambi 2025: IDR 3,242,621 Benefits: Casual workers: religion bonus or "THR", school, policlinic, daycare. Permanent workers: religion bonus or "THR", Rice, electricity, house, water, school, policlinic, daycare. Interval for religion bonus or THR: IDR 270,218 – IDR 481,685. Interval in-kind benefit: IDR 3,627,140 – IDR 4,415,339. Interval deviation upon minimum wage is 11.9% to 36.2%	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.2.7	Permanent, full-time 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		<u>Pelakar Estate</u>: 448 workers (casual worker/PKH-146; contracted/PKWT-33; permanent/PT-269). <u>Batang Merangin Estate</u>: 661 workers (casual worker/PKH-284; contracted/PKWT-103; permanent/PT-274). <u>Pelakar Mill</u>: 128 workers (permanent/PT-122; contracted/PKWT-6).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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 (C)	A published statement recognising 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		The company has a union policy as stated Work Environment and Industrial Relations Policy on Freedom of Association No.KHI-smart/018-00 dated 01 August 2017 states that the company has respected and allowed its employees / workers to express their freedom in forming trade unions or associations. The company is committed to respecting and ensuring the fulfillment of the rights of all workers in accordance with applicable laws and regulations by referring to international initiatives and standards. The company does not prohibit, hinder, or limit	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers from forming or not forming trade unions in terms of realizing freedom of association and assembly for every worker. The company also does not interfere in the process of selecting union officials. Trade unions have a function as a party in drafting collective labor agreements and settling industrial relations disputes. This statement was explained to all workers through outreach regarding the Work Environment and Industrial Relations Policies, such as respecting the right of employees to organize. The dissemination was carried out on 20 May 2024 (PLKE); 12 February 2024 (PLKM); and 30 October, 7 and 21 November 2024 (BMRE). Evidence of the implementation of this policy includes that the Company already has a workers' union in each unit, PLRM, PLRE and BMRE and has been registered by the District Manpower and Transmigration Agency of Sarolangun District with proof of registration, as follows: - Registration Number PUK SPSI PT Kresna Duta Agroindo – Unit Pelakar Estate in Labour Agency of Sarolangun District, No. 01/PUK.SPPP-SPSI/Disnakertrans/2023 on 8 Juni 2023. - Registration Number PUK SPSI PT Kresna Duta Agroindo – Unit	
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			Pelakar Mill in Labour Agency of Sarolangun District No. 02/PUK.F.SPPP-SPSI/Disnakertrans/2022 on 03 Juni 2022. - Registration Number PUK SPSI PT Kresna Duta Agroindo – Unit Batang Merangin Estate in Labour Agency of Sarolangun District No. 560/002/HI-DISNAKERTRANS/2023 on 16 Mei 2023. Based on the description above, it shows that the company has made a published statement, which recognizes freedom of association and the right to collective bargaining in the national language. The statement is explained to all workers in a language they understand and can be proven to be implemented	
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		The company also shows documents of internal labor union meetings and bipartite meetings, for example: - Bipartite Meeting 18 May 2024 at PLKE discussed Minimum Payment 2024. Bipartite Meeting 6 December 2024 at BMRE discussed planning of MSDS and pesticide dissemination to spraying.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered		The company does not interfere in selecting or organizing trade union	☒ Conform

	unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		activities, this is evidenced by the results of interviews with representatives of workers and trade unions which state that in the process of selecting/decision-making and planning activities, members provide input/aspirations to their respective representatives to make selections/decisions. The company has a workers union and has been registered with the Sarolangun Regency Manpower Agency as explained in indicator 6.3.1. Based on the description above, it shows that management does not interfere with the formation or activities of registered organizations/workers' unions.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		The unit of certification has a policy concerning on children/underage worker protection in GAR Social and Environmental Policy dated 8 September 2015, signed by the Head of Upstream, CEO Downstream & Commercial, Executive Director & CFO, Managing Director of Sustainability & Strategic Stakeholder Engagement. In point 3 Work Environment and Industrial Relations stated that UoC prohibit the employment of children and take action	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			to prevent the use of child labour in their activities, besides that there is also a statement of zero tolerance against immoral treatment and harassment. Take corrective action if child labour is found and ensure proper follow-up and provide safety protection assistance. In addition. The UoC 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 UoC set a minimum age limit of 18 years based on Law no. 13 of 2003. There has been a warning which can be seen clearly regarding the prohibition of using child labour and areas that are dangerous for children. The requirement of child labour prohibition is also provided for contract workers in the working agreement that mentioned minimum of 18 years old to work, for examples: • Agreement and addendum with CPO Transporter of PT Satrindo Jaya Agropalma #003/KDA/PLKM/01/2025-CPO & #026/PKS/BLI-SJA/IV/2025 dated 2 January 2025, valid until 31 December 2027.	
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6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		Based on workers list verification in Estates and Mill, it was demonstrated that there are no workers with age under 18 years old at the time they were recruited. It was also verified during field observation and interview with stakeholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		Based on interview with labour union and several workers (harvesters, up keepers, and mill operators) and list of employees, it was obtained information that the UoC did not employ workers under 18 years old.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		The UoC has a policy regarding the age requirements for employees as stated in a circular letter from the HR Director to all Unit Heads number 002/SE-HRDV/03/09 dated 31 March 2009 regarding the minimum age limit. The policy has been disseminated to all workers and external stakeholders during interview. The dissemination in form of poster/planks about prohibition of child labour can be found in the office and housing areas.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.5:

Policies and procedures in place to protect workers' rights.

6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		The unit of certification has a policy concerning to protect reproductive rights and prevent all forms of sexual harassment and violence in GAR Social and Environmental Policy dated 8 September 2015, signed by the Head of Upstream, CEO Downstream & Commercial, Executive Director & CFO, Managing Director of Sustainability & Strategic Stakeholder Engagement. It was noted that policy was communicated to all level of workforce and implemented accordingly as sighted at all visited estate. Based on the results of interviews with representatives of the gender committees and women workers, it was informed that workers understood regarding policies on protecting reproductive rights, preventing sexual harassment and violence. Then, it was also conveyed that women workers have been given reproductive rights such as the right to rest during menstruation and the right to breastfeed their children. In addition, so far there has never been an incident of sexual violence or harassment in the company's operational area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		PT Kresna Duta Agroindo POM & Estates Grouping has a policy to protect reproductive rights and prevent all forms of sexual harassment and violence, i.e. Female Worker Procedure (<i>Prosedur Pekerja Perempuan</i>), Doc No: KHI-smart/005-00. It was noted that policy was communicated to all level of workforce and implemented accordingly as sighted at all visited estate. Based on interview with workers, Labor Union, and Gender Committee, it is known that they have understood the UoC's policy to protect worker's reproductive rights. Moreover, the UoC has formed a Gender Committee as a place to submit grievance related sexual or other form of harassment, or violation of reproductive rights. Based on interview with Head of Gender Committee and women workers, it was informed that there is no negative issue related to sexual harassment or violation of reproductive rights.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		Management has assessed the needs of new mothers. Based on field observations and interview with Head of Committee Gender and woman workers, it was informed that the UoC has prepared the needs by new mothers, such as: a place to breastfeed and time to breastfeed their child, clinical facilities with competent medical personnel, <i>posyandu</i> (<i>pos pelayanan terpadu</i> / integrated service post) for women, mother and baby every month.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		The UoC has the procedure to accommodate complaints and grievance from employees specifically in sexual harassment and violence (Procedure of Complaint and Grievance No. SOP/SMART/SUST/IV/003 dated 8 March 2022). The UoC also has a Sinarmas Agribusiness and Food Business and Human Rights Policy dated 12 December 2019 from the Head of Policy and Compliance Division. In point 9 of the policy, it is explained that "Respect and protect the rights of whistleblowers and human rights defenders". The procedures described that if requested, the UoC	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower). The UoC also provided whistleblowing by email, UoC website, and letter to complaint reporting unit for any confidentiality grievance. Based on the interviews with workers, it was known that the workers have understanding of the grievance mechanism related to complaints of sexual harassment (women's issues) that can be submitted to the gender committee. In the last year period, based on interview with woman workers and gender committees, there was no complaint related to sexual harassment, violence at work/reproductive rights.	
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Criterion 6.6:

Work is voluntary and specific labor policy and procedures are implemented.

6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		The unit of certification shows the Procedure No. KHI-SMART/001-01 dated 1 March 2018 concerning Recruitment which informed that workers do not take any recruitment fees at any stage of the recruitment process, and no retention of passports/identity documents. The company then showed that on each work agreement between the unit of certification and the contractor/supplier, there were clauses related to fulfilling legal obligations in Indonesia as one of the obligations that must be fulfilled by the contractors.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		Unit of certification employed the permanent and contracted workers. Permanent workers known as PT (PT1 – PT4B) and contracted workers known as PKWT and PKH. There is no specific policy, but referred to GAR Social and Environmental Policy which is the company shall comply with the regulations. Where temporary workers in Indonesia are regulated under PP No. 35 and PP No. 36 year 2021.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded	.	The responsible person for H&S is safety officer were registered by government authorization. <u>PLKM</u>: Mr. M. Arfian Arifin. Registered No: 0029140524/Q-AK3U/12/V/2024, valid until 14 May 2027. <u>PLKE</u>: Mr. Enggar Kartiko. Registered No: 0122060325/Q-AK3U/15/III/2025, valid until 6 Mar 2028. <u>BMRE</u>: Mr. Agus Paidi. Registered No: 0725081223/Q-AK3U/15/XII/2023, valid until 8 Dec 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		Unit of certification established HIRADC for potential hazard in all activities including ERP. It is documented in "Formulir Tindak Lanjut Analisa Resiko" for period Jan – Dec 2024, approved 2 Jan 2025. Section 13 Emergency Response Procedures <i>Earthquake: only covering ERP for inside building activities, while for plantation activities need to complete.</i> Emergency Response Procedure	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			SOP/SMART/UMUM/SADV/II/005, issued date 1 Jul 2014. Section 3.5 Form ERP Earthquake Flow Chart. The procedure only covers emergency response inside the building/mill, while plantation activities is incomplete. According to LTA record for unit Pelakar Estate, dated 30 Oct 2025. In period Nov 2024 – Oct 2025, there are 8 lost time day with total 62 accident occurs. Sample of accident report investigation at Pelakar Estate in August 2025: Date of accident: 4 Aug 2025 Under name: Mr. Janti S (harvester). Accident cause: Felling from harvest path bridge. Recommendation: inpatient at hospital RS Golden Medika for more than 2 days work off.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation		Based on spraying activities in Batang Merangin Estate Block C43, all pesticides applicator was equipped with PPE as HIRADC requires such as overall, masker, hand gloves, face shield, rubber boot. Changing and washing room provided	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		in “Ruang Bilas” near agrochemical store.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		All workers (Permanent and contracted) are covers by medical insurance (BPJS Kesehatan) and accident insurance (BPJS Tenaga Kerja). Evidence sighted for insurance payment as a commitment to covering insurance for the workers are: <u>Pelakar Estate:</u> Payment code 400000072902, month October 2025, total workers cover: 343 workers (permanent). Payment code 400000295870, month October 2025, total workers cover: 300 workers (daily/casual). The insurance covers: Accident Insurance (JKK), Retirement insurance (JHT), Death insurance (JKM) and Pension insurance (JPN). Medical/Health insurance Payment slip dated 10 Oct 2025 for October 2025. Covers 448 workers (casual worker-146; contracted-33; permanent-269). <u>Batang Merangin Estate:</u> Payment code 400000074446, month	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			October 2025, total workers cover: 368 permanent workers. Payment code 415084320000, month October 2025, total workers cover: 293 workers (daily/casual). The insurance covers: Accident Insurance (JKK), Retirement insurance (JHT), Death insurance (JKM) and Pension insurance (JPN). <u>Pelakar Mill:</u> Payment code 400000074445, month October 2025, total workers cover: 128 workers (permanent-122; contracted-6). The insurance covers: Accident Insurance (JKK), Retirement insurance (JHT), Death insurance (JKM) and Pension insurance (JPN).	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		Record of LTA is available in place. Sample taken for unit Pelakar Estate. In period Nov 2024 – Oct 2025, there are 8 lost time day with total 62 accident occurs. Pelakar Mill: period Jan-Oct 2025, Zero Accident. Batang Merangin Estate: In period Nov 2024 – Oct 2025, there are zero accident.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

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Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment

Criterion 7.1:

IPM plans are implemented and monitored to ensure effective pest control.

7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		All estates visited have in place a documented Integrated Pest Management (IPM) system: • SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 regarding Pest and Disease Control. • IK/SMART/MCAR/VII/TA-HPT/07 dated 15 July 2020 regarding Rat Control • IK/SMART/MCAR/VII/TA-HPT/01 dated 15 July 2020 regarding Detection of Caterpillars • IK/SMART/MCAR/VII/TA-HPT/03 dated 15 July 2020 regarding Control of Caterpillars IPM plan has been documented including type of pests and diseases, setting out of technique to be implemented (detection, census and treatment), control (manual, biological or chemical), locations to be applied and time frame for implementation. Programme for IPM is established annually. IPM Plan includes planting and upkeep of beneficial plants and controlling of damage by rodents.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			Programme and records for planting and upkeep of beneficial plants such as <i>Turnera subulata</i> and <i>Antigonon leptosus</i> had been verified. During the field visit it was observed that beneficial plants are planted at the collection road and main road. Barn owl is used for the control of rat. Condition of barn owl nests is monitored periodically. Detection of pests and diseases is conducted monthly. Based on record of pests and diseases detection 2025, caterpillar and rat in immature and mature area and <i>Oryctes rhinoceros</i> were found but still below the threshold limit in all Estates. This was also influenced by planting of beneficial plants which aim to host predatory caterpillars that eat oil palm leaves, using owls as rat predators and using trap surrounding immature area to catch <i>Oryctes rhinoceros</i>.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and		The UoC use the species mentioned in Permen LHK No. P.94/MENLHK/SEKJEN/KUM.1/12/2016 concerning Invasive Types. As shown	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	monitor their spread are implemented.		in the Monitoring of Beneficial Plant Planting document, <i>Turnera subulata</i> and <i>Antigonon leptosus</i> is planted to overcome caterpillar attacks.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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 ap prior approval of government authorities. [For NI to define process]		Procedure SOP/SMART/MCAR/VII/TA-HPT dated 15 July 2020 regarding Pest and Disease also described method of controlling pests and plant diseases uses ecological, biological, physical and chemical approaches and does not use fire in their control. Based on record of pests and deseases detection 2025, caterpillar and rat in immature and mature area and <i>Oryctes rhinoceros</i> were found but still below the threshold limit in all Estates. During a site visit to Block C41 BMRE, spraying pesticides at Block C43 BMRE, upkeep of beneficial plant at C42 BMRE, Land Application PLKE and upkeep of immature area at PLKE and BMRE and record of controlling pest and and diseases it was observed that there was no fire usage for pest control. Furthermore, the Estates practices Good Agricultural Practices (GAP), including planting of beneficial plants and the targeted use of pesticides for pest	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			control.	
			Based on interviews, it was observed that employees are fully of the prohibition on using fire for pest control.	
Criterion 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.		The UoC has pesticide application procedure, i.e.: • SOP/SMART/MCAR/ XII/TA-PTM regarding Mature Upkeep • SOP/SMART/MCAR/VIII/TA-PGM regarding Control of Weeds One of the methods used in justifying pesticides is referring to the Green Book on Permitted Pesticides published by the Ministry of Agriculture and the www.pestisida.co.id In using of pesticides, not all areas are sprayed with pesticides, only circle, path and collection point. To determine the pesticides needed for spraying in volume per hectare, the UoC calibrates spraying nozzles to ensure that dosage and volume of pesticides solution	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			sprayed is correct and not excessive. The UoC has determined pesticides used for weeding control, i.e.: <i>Isopropil amina glyphosat</i>, <i>Methyl metsulfuron</i>, <i>Fluroksipir Triclopyr butoxy ethyl ester</i> 480 g/L. For controlling pests and diseases, the UoC uses biological methods through planting of <i>Turnera subulata</i> and <i>Antigonon leptosus</i> and Barn owl is used for the control of rat. Based on field observations in spraying pesticides at Block C43 BMRE, the UoC has used pesticides in accordance with the SOP.	
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		Records regarding the pesticides used, including their active ingredients, LD50 values, area treated, amount of active ingredients applied per hectare and the number of applications have been maintained for period 2025. For example: 2025 in PLKE, using of <i>Methyl metsulfuron</i> with LD50 5,000 mg/kg and active ingredient 20%, quantity applied 1,191.95 kg for area of 52,278.42 ha, active ingredient per	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			ha 0.028 kg/ha. 2025 in BMRE, using of <i>Isopropil amina glyphosat</i> with LD50 5000 mg/kg and active ingredient 41%, quantity applied 3,566 litres for area of 3,866.41 ha, active ingredient per ha 0.3782 litres/ha. The types of pesticides utilized are as follows: <i>Isopropil amina glyphosat</i>, <i>Methyl metsulfuron</i>, <i>Triclopyr butoxy ethyl ester 480 g/L</i>. It has been verified that the monitoring records related to these pesticides are available and have been maintained.	
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		The use of pesticides was in line with the IPM plans. IPM Plan includes the planting of beneficial plants and Barn owl to minimize the use of pesticides. Programme and records for planting and upkeep of beneficial plants such as <i>Turnera subulate</i> and <i>Antigonon leptosus</i> had been verified. During field visit to Beneficial Plant upkeep at C42 BMRE, it was observed that beneficial Plant was upkept. It was also observed that beneficial plants are	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			planted at collection road and main road, e.g. monthly record of beneficial plant upkeep. Barn owl was used for controlling of rat. Condition of barn owl nests is monitored periodically. Result of barn owl nests was as follow, e.g.: 30 January 2025, PLKE Block C28 Division 1. There are 2 active barn owl nests When caterpillars and rat were found still below the threshold, there was no pesticides used. Based on record of caterpillar and rat census 2025, caterpillar and rat were found but still below the threshold.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		Based on site observation, verification of records and interviews with employees who handle pesticides, it was verified that there was no prophylactic use of pesticides.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or		The UoC did not use Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	when authorised by government authorities for pest outbreaks. The due diligence refers to: a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		The UoC no longer uses pesticides with active ingredient paraquat, based on memorandum from President Director #044/PDI/IX/2014 dated 21 November 2014 regarding not to use paraquat in 2018. Based on document review of the pesticide use in 2025, it was observed that active ingredients of pesticides used are <i>Isopropil amina glyphosat</i>, <i>Methyl metsulfuron</i>, <i>Triclopyr butoxy ethyl ester</i> 480 g/L which are identified in WHO pesticides class U, class II, and class III.	☐ Not Applicable (justification required)
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		All pesticide operators attended training on the safe handling and application of pesticides on 13 October 2025 attended by operator and foreman of spraying, warehouse operator, etc. The training included spraying technique, pesticides hazard and precautions. Appropriate safety and application equipment (face shields, rubber boots, cartridge masks, gloves, aprons) had been provided and used by the pesticide's operators and mixing	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			operators. Site visit in pesticide spraying at at Block C43 BMRE has been done to observe the spraying and pesticide application in field. Personnel interviewed (sprayer operator and foreman) can clearly explain the type of work including work methods and goals, materials used (pesticides) including the dosage and hazards and risks, personal protective equipment used and handling after use, not stored PPE at home and first aid. All the workers used the personal protective equipment meet with the safety rules and work instruction such as face shields, rubber boots, cartridge masks, gloves, aprons. Contaminated PPE was washed, sun dried and stored at Office. All precautions attached to the products properly observed, applied and understood by workers. Foreman as person in charge to check the workers usage of appropriate PPEs. PPE was replaced if damaged.	
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7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Based on site visit to pesticide storage in all Estates, it was observed that pesticide management has referred to Government Regulation No. 74 of 2001. Pesticide storage was locked areas with limited access. The storage was ventilated. SDS and hazard symbol label were provided nearby of pesticides including provided at field during spraying. Emergency shower and eye washer were also provided to anticipate in case of an emergency of pesticides handling and ready to use. The potential spill was managed. Secondary containment was provided around the pesticide storage area. Spill kit was also provided in the area. PPE for handling of pesticides were provided including boots, apron, safety glass, respiratory mask and hand gloves. PPE used was appropriate according to recommendations in any risk assessments. PPE provided and used can be easily replaced if damaged.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		All empty pesticides containers were rinsed and collected in the temporary storage of hazardous waste. Liquid waste from pesticides was reused for the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			next spraying applications. There are several ex-containers “jerry can” that may be reused for field application. Pesticide containers were transported by authorised transporter, PT Primanru Jaya. Records of manifest hazardous waste was sighted. Based on the description above, it shown that all containers of pesticides produced were managed according to applicable regulations and/or instructions on the packaging.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Based on interviews with UoC representatives, it was explained that aerial spraying of pesticides was not applied. Pesticide application use sprayer. The results of field observations did not find the application of aerial spraying of pesticides.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		Every 6 months, the unit of certification performed the medical surveillance for pesticide operators that includes cholinesterase check. Based on the last check of cholinesterase and interview with workers representative, informed	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			that all employees in fit to work. The MCUs testing was performed by Company's Doctors and RS Rapha Theresia Jambi. The following several samples observed: - PLKE, October 2025 (cholinesterase) and November 2025 (Spirometry), 52 employees - BMRE, October 2025 (cholinesterase), November 2025 (spirometry), December (cholinesterase and spirometry) 39 employees The results, all workers were fit to work.	☐ Not Applicable (justification required)
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		The UoC presented policy KHI-SMART/005-000 dated 1 August 2017 regarding female workers. This policy states that the UoC prohibit pregnant and breastfeeding worker to work as a sprayer worker, fertilizer workers and other working related to agrochemical. Based on interview with workers representation and field visit to pesticide application at estates, there is 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. The report of pregnancy testing is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			available. Women workers in pregnant then is not allowed to work in related to chemicals. In 2025, there were no female who work with agrochemical was pregnant or breastfeeding worker.	
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Criterion 7.3:

Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner

7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		<u>Hazardous and Toxic Waste</u> The company has a Waste Management SOP number SOP/SMART/LEMS-EHSD/SADV/I/002 issued on 2 July 2014, which states the following: - Zero Burning or no burning allowed - Organic waste is buried in waste pits - Inorganic waste is collected in bins/containers provided for this purpose and subsequently transported by truck to a landfill site. Based on field observations: - Unmanaged domestic waste and three burn sites were found in Block E06 of the Batang Merangin Estate housing complex. - Unmanaged domestic waste was found in the Pelakar POM housing complex. - Unmanaged domestic waste and three burn sites were found in the TBS truck parking area outside the factory. Based on the interview results, domestic waste is collected twice a week, and a	☐ Conform ☐ Major Nonconformity ☒ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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		clean-up day is held every Friday in the employee housing complex. However, this is not in line with the findings of the field visit. During the audit, the company provided evidence of corrective actions, such as cleaning the factory yard and BMRE Estate, but awareness and monitoring of corrective actions have not been carried out effectively. The certification unit has not been able to demonstrate the effectiveness of the implementation of waste management procedures. <u>Solid Waste</u> The solid waste produced by the company is shell, fiber and EFB. The management plan is carried out by reusing solid waste such as shells and fiber to be reused as boiler fuel. Meanwhile, solid waste such as EFB is reused by applying it to plantation areas. This is evidenced by the results of field visits during audit activities that the company has utilized shells and fiber for boiler fuel, while EFB has been reused for plantation land. <u>POME</u> POME generated from the factory is reused for Land Applications. Before being	
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			channeled to LA, POME is first managed at the WWTP with the aim that the quality of POME that is flowed to LA is in accordance with the provisions. This is evidenced by the results of field visits at the WWTPs, it is known that before being distributed to LA, POME is first in the WWTPs, besides that there are no indications of environmental pollution by the company. <u>Domestic Waste</u> Domestic waste generated from housing and offices will be disposed of in Landfills. This is evidenced by the results of field visits to the Landfills area that the generated domestic waste will be placed in landfills. In addition, the location of landfills is far from residential areas and water sources.	
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		Based on interviews with company management and the Head of the Hazardous and Toxic Waste Warehouse, it was found that they have an understanding of waste disposal, especially hazardous and domestic waste, and hazardous waste management in accordance with the procedures established by the management unit. In addition,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			respondents also stated that these regulations are strictly enforced and that there are penalties for those who violate them. All waste disposal facilities have also been provided by the company, such as bins for organic, non-organic and hazardous waste, and a landfill site. However, based on the results of the field visit, domestic waste was still found that did not comply with waste management procedures, and this has become a non-compliance with indicator 7.3.1.	
7.3.3	The unit of certification does not use open fire for waste disposal.		The company does not conduct open burning for waste disposal, as evidenced by a field visit to the landfill where no burnt waste was found. However, based on the results of the field visit, domestic waste was still found that did not comply with waste management procedures, and this has become a non-compliance with indicator 7.3.1.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		Organization has defined the SOP for Good Agricultural Practices in managing soil fertility which documented in SOP/SMART/MCAR/IX/TA-PPK –	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Fertilising. Fertilizer recommendations come from SMARTRI for the coming year based on the results of analysis of leaf samples (LSU) and soil samples (SSU). Fertilising was performed manually and mechanically by spreader. Application of fertilisers were monitored by the Estates Managers and their assistants. The records for types and quantities of fertilizers applied were verified. During audit, there was no fertilising activity.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Soil and leaf sampling is analysed regularly by SMARTRI to determine the nutritional status of soil, to assist and to be guided in the preparation of annual fertilising programme recommendation. Soil analysis is carried out every 5 years. Leaf analysis is carried out annually. Certificate as follows: • PLKE: Certificate Result of Analysis #0150/DAUN/LB-SAMARTRI/III/2025 on 8 Maret 2025 with 37 leaf samples. • BRME: Certificate Result of Analysis #0418/DAUN/LB-SAMARTRI/V/2025 on 21 May 2025 with 43 leaf samples. • PLKE: Soil Analysis Report	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			#008/TANAH/AL/ANLZ/01/25 on 28 January 2025 with 12 soil samples BRME: Soil Analysis Report #143/TANAH/AL/ANLZ/07/23 on 17 July 2023 with 66 soil samples	
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.		EFB is delivered to PLPE Division 1, 2 and 3. EFB application (dosage and area) is recommended by SMARTRI. EFB was applied in mature area along the inter-row. Dosage of FFB applied is 30 Ton/Ha. Records of EFB delivery, quantities and locations applied were well maintained in Plan and Realisation of EFB application. EFB was applied e.g.: - September 2025, quantity 1,359.14 ton in 33.98 Ha Records of LA, quantities and locations applied were well maintained, e.g.: - PLKE quantity 11,594 m3 in 46.38 Ha in September 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Record of fertilising realisation in 1 st and 2 nd semester 2025 shown that the realisations were in accordance with the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			plan/recommendation, e.g.: • PLKE: Application of RP quantity 43,450 Ton in Division I • BMRE: Application of HGFB quantity 2,125 ton in September 2025	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Maps that identify type of soils, including steep sloped land are available, i.e.: • PLKE: Satuan Peta Tanah (Review land suitability class) scale 1:50,000. Type of soil are typic Hapludults, typic humaquepts, typic endoaquults. Slope class maximal is 3-16% in 82% of total area BMRE: Satuan Peta Tanah (Review land suitability class) scale: 1:50,000. Type of soil are typic Hapludults, typic humaquepts, typic endoaquults and typic Dystrudepts. Slope class maximal is 9-16% in 6.20% of total area	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		No steep slope in sampling estate. Most area was 3% until 15 % slope in the estate. 70% of estate was flat area due to peat area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		There was no new oil palm planting in all Estates. Based on Satuan Peta Tanah (Review land suitability class) for all Estates and field visit, there is no steep slopes >40% in PLKE and BMRE. If the Management in area with topography of 21 – 40% and 21-40% inclusion 40-58% has been conducted, e.g.: making terracing, oil palm frond are arranged at the edge of terrace to prevent erosion, making <i>rorak</i> on inactive path, making <i>tapak kuda</i> on circle of oil palm tree. Not sighted any soil erosion during site verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Maps that identify type of soils, including steep sloped land are available, i.e.: PLKE: Satuan Peta Tanah (Review land suitability class) scale 1:50,000. Type of soil are typic Hapludults, typic humaquepts, typic	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			endoaquults. Slope class maximal is 3-16% in 82% of total area • BMRE: Satuan Peta Tanah (Review land suitability class) scale: 1:50,000. Type of soil are typic Hapludults,typic humaquepts, typic endoaquults and typic Dystrudepts. Slope class maximal is 9-16% in 6.20% of total area	☐ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		Based on the soil maps and field visit verification, there was no fragile or marginal soil existence on the plantations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		The planning of drainage and irrigation system, roads and other infra structure was guided by the soil surveys and the topographic information. Maps of plantation was available.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				

7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		The certification unit does not carry out new planting on peatlands, but only replanting. All existing oil palm in peatland has been maintained properly.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		The certification unit reported its second Peat Inventory report on Monday, 5 November 2023. The peat area reported is 5,992.05 Ha.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.2 (C)	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		The certification unit reported its second Peat Inventory report on Monday, 5 November 2023. The peat area reported is 5,992.05 Ha.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		Peat subsidence is monitored monthly. Subsidence stakes are provided at several blocks in PLKE and BMRE. Result of monitoring of peat subsidence	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			was well documented. Based on monitoring result in 2025, there was no subsidence of peat area. The following data was verified: Subsidence record PLKE <table><tr><th>Block</th><th>Aug</th><th>Sept</th><th>Oct</th></tr><tr><td>E12</td><td>0</td><td>0</td><td>0</td></tr><tr><td>D19</td><td>0</td><td>0</td><td>0</td></tr></table> BMRE <table><tr><th>Block</th><th>Aug</th><th>Sep</th><th>Oct</th></tr><tr><td>C54</td><td>0</td><td>0</td><td>0</td></tr><tr><td>D01</td><td>0</td><td>0</td><td>0</td></tr></table>	Block	Aug	Sept	Oct	E12	0	0	0	D19	0	0	0	Block	Aug	Sep	Oct	C54	0	0	0	D01	0	0	0	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Block	Aug	Sept	Oct																									
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D19	0	0	0																									
Block	Aug	Sep	Oct																									
C54	0	0	0																									
D01	0	0	0																									
7.7.4 (C)	A documented water and ground cover management programme is in place.		UoC has peat management plan in PLKE and BMRE includes: - Measurement of peat subsidence every month - Measurement of piezometer every week - Measurement of water level in dam - Treatment of subsidence stakes every 4 months	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)																								

			- Maintenance of piezometer every 4 months - Maintenance of dam and pat scale every 4 months. Realisation of peat management plant was evident, e.g.: Piezometer monitoring – October 2025 PLKE <table><tr><th>Block</th><th>1st week</th><th>2nd week</th><th>3rd week</th></tr><tr><td>E12</td><td>-33</td><td>-33</td><td>-32</td></tr><tr><td>D19</td><td>-33</td><td>-33</td><td>-34</td></tr></table> BMRE <table><tr><th>Block</th><th>1st week</th><th>2nd week</th><th>3rd week</th></tr><tr><td>C54</td><td>-32</td><td>-31</td><td>-27</td></tr><tr><td>D01</td><td>-36</td><td>-34</td><td>-30</td></tr></table> Site visit was conducted during audit to peat area at Block C03 BMRE, it was observed that Piezometer and subsidence stakes were in good condition.	Block	1 st week	2 nd week	3 rd week	E12	-33	-33	-32	D19	-33	-33	-34	Block	1 st week	2 nd week	3 rd week	C54	-32	-31	-27	D01	-36	-34	-30	
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D01	-36	-34	-30																									
7.7.5 (C)	For plantations planted on peat,		UoC has conducted drainability	☒ Conform																								

drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the		assessment in PLKE and BMRE. Report of drainability assessment was provided in “Laporan Drainability Assessment PT Kresna Duta Agroindo Kabupaten Sarolangun Provinsi Jambi dated November 2022. This report as cover for 9,627.02 ha (286 Unit). The report was prepared by Hydro & Climate Officer, Dept Head of Land Management, Sub Div Head of Survey and Land Resources Management. As per verification in report result, from 286 total unit area been assess all unit can do for replanting base o the result (201 positive result and 79 with not applicable). The report was submitted to RSPO Secretariat on 30 March 2023.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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	methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the <i>'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018)</i> and associated audit guidance.		UoC has conducted drainability assessment in PLKE and BMRE. Report of drainability assessment was provided in "Laporan Drainability Assessment PT Kresna Duta Agroindo Kabupaten Sarolangun Provinsi Jambi dated November 2022. This report as cover for 9,627.02 ha (286 Unit). The report was prepared by Hydro & Climate Officer, Dept Head of Land Management, Sub Div Head of Survey and Land Resources Management. As per verification in report result, from 286 total unit area been assess all unit can do for replanting base o the result (201 positive result and 79 with not applicable). The report was submitted to RSPO	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Secretariat on 30 March 2023.	
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as “peatland conservation areas”; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the ‘RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat’, version2 (2018) and associated audit guidance.		All peat areas in TNGE are in planted area and other operational areas. There are no reserved peat areas/peat land conservation areas. The peat area has been managed in accordance with applicable regulations.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				
7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		Based on environmental documents, there are water sources in the operational area of PT KDA, such as the Nyuruk Hulu River, Semak Hulu River, Pelakar Hulu River, and the confluence of these three rivers as the downstream area. Based on these documents, it is also known that the water source management plan includes testing surface water quality every six months and monitoring wells every six months. All testing is carried out by a KAN-accredited laboratory (LP-001-IDN). In this regard, the company presents the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			results of surface water quality testing for all identified water sources as outlined in all RKL and RPL reports for the first semester of 2025. The company conducted surface water quality tests at the sampling locations, namely the Nyuruk Hulu River, Semak Hulu River, Pelakar Hulu River and Pertemuan Hilir River. The quality standards are based on Government Regulation No. 22 of 2021, class 2. Based on the test results at all these locations, there were no parameters above the applicable quality standards. For example, surface water testing at the Pertemuan River, which is downstream of these three rivers, was conducted from 18 to 27 February 2025, and the test results for the BOD parameter were 2.34 mg/L, while the specified quality standard is 3 mg/L. Based on field observations in the estate housing area and interviews with harvest workers, it was found that clean water facilities for housing are obtained from bore wells provided by the Company. Based on this explanation, the company has implemented a water management plan and does not adequately restrict access to clean water.	
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7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The water flow in the company's area is protected by the company. Some of the activities carried out by the company include installing signs to mark the boundaries for chemical application and planting forest trees. The company also has an HCV management plan, which includes protecting river boundaries by 2025. The document explains, among other things: - Establishing boundary limits with HCV environmental service attributes. - Not applying chemical fertilisers on riverbanks that have been designated as HCV. - Planting erosion-preventing plants on riverbanks to avoid high erosion.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		The company can present documents showing the results of liquid waste quality measurements applied to the land, namely the liquid waste test results for the period of October 2025 and the environmental management report for the first semester of 2025. The testing was carried out by a KAN-accredited laboratory (LP-335-IDN) using quality standards that refer to Minister of Environment Decree No. 28 of 2003. Based on the analysis of the test	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			documents, all parameters tested were found to be in accordance with the applicable quality standards. For example, the results of the liquid waste quality test for the period of October 2025 on 3 October 2025 showed a BOD parameter of 3.232 mg/L (Quality Standard $\leq 5,000$ mg/L). Based on the results of a field visit to the land application site at Block C14 Batang Merangin Estate, the company auditor's verification results showed that the company had utilised liquid waste at a location in accordance with its permit and that there was no pollution resulting from the company's liquid waste management.	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		The company can show records of water usage for the period January-December 2024 with the following details: - FFB Process: 198,347.78 tonnes - Water usage for the Process: 304,004.07 m³. - Water usage efficiency of 1.92 m³/tonne of FFB Based on the verification of water usage, it is known that the company's water usage did not exceed the budget set by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The company has also paid the water tax for the October 2025 period, which was paid on 5 November 2025 to the Provincial Government of Jambi.	
Criterion 7.9: Efficiency of fossil fuel use and the use of renewal energy is optimized.				
7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The plan to increase the efficiency of fossil fuel utilisation and optimise the use of renewable energy by the company is to use shells and fibre as boiler fuel, which is used to generate electricity in turbine power plants. The use of energy generated from the turbines is monitored daily. The company has an energy efficiency document for the period January-December 2024 for the use of fossil fuels and renewable fuels. The efficiency calculation for fossil fuel use for the period January-December 2024 is 186,119 tonnes of processed palm kernel shells, using 9,559 tonnes of renewable fuel such as shells and 23,265 tonnes of fibre.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 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	GHG emissions are identified and assessed for the unit of certification. Plans		The company also has conducted GHG emission calculations period 2025 use of	☒ Conform

(C)	to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.	Calculator Palm GHG version 4.0. Accurate data has been put into the RSPO PalmGHG Calculator (Palm GHG version 4.0) and has been verified. Summary of net GHG emissions from PalmGHG calculator of the audit report which calculation option is applied “Apply full Version”. Summary of Net GHG Emissions <table><tr><td>Emission product</td><td>per</td><td>tCO2e/tProduct</td></tr><tr><td>CPO</td><td></td><td>20.48</td></tr><tr><td>PK</td><td></td><td>20.48</td></tr></table> <table><tr><td>Land use</td><td>Ha</td></tr><tr><td>Planted area on mineral</td><td>15,830.46</td></tr><tr><td>Planted on peat</td><td>5,991.94</td></tr><tr><td>Total area planted</td><td>21,822.40</td></tr><tr><td>Conservation Area (Forested)</td><td>0.00</td></tr><tr><td>Conservation Area (Non-Forested)</td><td>465.41</td></tr><tr><td>FFB Production per hectarage</td><td>9.09</td></tr></table> The audit team has verified the GHG palm that has been carried out by the company. Based on the verification results, it is known that the GHG palm input data is in accordance with the actual conditions. This is evidenced by the results of	Emission product	per	tCO2e/tProduct	CPO		20.48	PK		20.48	Land use	Ha	Planted area on mineral	15,830.46	Planted on peat	5,991.94	Total area planted	21,822.40	Conservation Area (Forested)	0.00	Conservation Area (Non-Forested)	465.41	FFB Production per hectarage	9.09	☐ Major Nonconformity ☐ Minor Nonconformit ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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FFB Production per hectarage	9.09																									

			verification of the amount of FFB production from the nucleus plantations and the distribution of the year planted, as well as the HCV area.	
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Based on document review and interview with management representative it was noted that there was no new development after 2014.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		The company has managed and monitored the results of the identification and mitigation plan, as evidenced by the first semester 2024 environmental management report, and has reported this to government agencies. Based on verification of these documents, it is evident that air pollution management has been carried out, with the certification unit conducting air emission tests on boilers and generators as well as ambient air. The company provided examples of tests, such as on Boiler 01, which was conducted by the KAN-accredited laboratory (LP-001-IDN) on 16–25 February 2025 with testing parameters such as for particulates with a measured result of 48.7 mg/nm3 and a corrected	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			result of 138 mg/nm³ and the established quality standard is 300 mg/nm³. Based on the analysis of the test results, it can be concluded that no values exceed the applicable quality standards, namely Ministry of Environment Regulation No. 07 of 2007 for Boilers, Ministry of Environment Regulation No. 13 of 2009 for Generators, and Presidential Regulation No. 22 of 2021 for ambient air. In addition, during the first semester of 2025, the company also managed disturbances from stationary sources, including testing for odours, vibrations, and noise in work and residential areas. Based on the results of document verification, all test results were in accordance with the quality standards set for each applicable law and regulation, namely Minister of Environment Decree No. 48 of 1996 for noise, Minister of Environment Decree No. 49 of 1996 for vibration, and Minister of Environment Decree No. 50 of 1996 for odour. Interviews with boiler and generator set operators revealed that neither the interviewee nor other factory workers had ever experienced hearing problems, and	
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			the company also conducted regular health checks. The interviewee also explained that the obligation to use PPE in the work area was mandatory and could not be violated.	
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Criterion 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.		The certification unit has a land clearing policy with zero burning as stated in the SOP for Fire Management on Plantation Land. Based on field observations and document verification, it was revealed that there were no new planting activities in the certification unit but the current certification unit had completed replanting activities in the Terawan Estate, it was further explained that the certification unit used a mechanical system and did not do it by burning.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The company has conducted inspections of its firefighting facilities and infrastructure, for example, those carried out in November 2025, with all fire prevention equipment in working order, such as personal equipment, team equipment and hand tools. In managing forest and land fires, the company has implemented the following, among other things: - Formation of a firefighting team - Provision of firefighting facilities and infrastructure - Preparedness system for forest and land fire control facilities and infrastructure	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Installation and maintenance of fire prevention signage - Implementation of a water management system The company has also conducted emergency response simulations with internal workers and involved the surrounding communities of Tanjung Village, Bathin VIII Village, Pangkal Bulian Village, and Kasang Village in land and plantation fire emergency simulations, such as the one conducted on 14 October 2025.	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The company has conducted emergency response simulations with internal workers and involved the communities around Tanjung Village, Bathin VIII Village, Pangkal Bulian Village and Kasang Village in emergency simulations for land and forest fires, for example, which were conducted on 14 October 2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12

The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard.

The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems.

High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards.

Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs).

The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available.

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.

7.12.1 (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 HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		Land clearing of PT. KDA (Pelakar Estate and Batang Merangin Estate) were carried out from before 1990 and most recently were carried out in 2001 covering an area of 102.71 ha. After that there was no development of new plantation areas within the scope of PT KDA. Therefore, there was no new planting or expansion after November 2005.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land		The unit of certification has identified protected areas and high conservation value areas. The identification results are listed in the HCV Assessment PT Kresna Duta Agroindo (Pelakar Estate, Batang Merangin Estate, and Batang Trembesi Estate) at Sarolangun Regency, Jambi	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

	clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		Province in May 2013, conducted by PT SMART Tbk's HCV Identification Team. The report explains that the total area of protected areas/HCV in the company area of with total 455.30 Ha, the details are; Pelakar Estate 196.79 Ha, Batang Merangin Estate 173.45 Ha, and Batang Trembesi Estate (merged to Batang Merangin Estate since 2015) 85.06 Ha. With HCV types 1.1 and 4.1 and 6 in the form of the Semak River, Pelakar River, Nyuruk River, freshwater swap, and public grave. Based on interviews with management representatives it is known that the HCV of Pelakar Estate area is 196.79 ha; consisting of 117.10 ha included in the planted area and 79.69 ha included in other areas (roads, swamps/rivers, and enclaves) and the HCV of Batang Merangin Estate area of 258.51 ha; consisting of 36.81 ha included in the planted area and 221.7 ha included in other areas. Based on field visit on HCV of riparian (Semak River and Pelakar River), it is known that the company made efforts to planted riparian areas by erosion prevention plants. All conservation areas owned by the unit of certification are in accordance with what is stated in the	☐ Not Applicable (justification required)
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			basic info.	
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 HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		There is no land clearing (in existing plantations or new plantings) after 15 November 2018 in the company's operational area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned		Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.			
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		The company has a plan for managing and monitoring HCV areas, which is evaluated annually. The results of the 2024 evaluation will be used as input for managing and monitoring HCV areas in 2025. The following are the conclusions from the implementation of HCV monitoring and surveillance carried out in 2024: - Monitoring of warning sign conditions with a target of 4 times a year - Monitoring and maintenance of spray boundary markers once a year - Maintenance of erosion control plants with a target of 4 times a year - HCV socialisation once a year An integrated management plan has been developed through consultation with relevant stakeholders and covers directly managed areas as well as broader and relevant landscape considerations. This is evidenced by the company's HCV management plan, which was developed with the involvement of stakeholders such as local villagers and employees. The management activities planned by the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			company also cover areas that are directly managed and take into account the wider landscape, such as preserving the HCV riverbanks from damage and pollution, anticipating land fires in the company's area and in the surrounding area, and increasing the knowledge of employees and the community by conducting HCV socialisation.	
7.12.5	Where rights of local communities have been identified in HCV areas, 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.		Based on the verification of the 2013 HCV identification document, it is known that the area identified as HCV is entirely within the company's HGU. No HCV areas have been identified as being on community-owned land. Based on the results of the document review and interview with management, it was found that there was no new clearing at unit certification since 15 November 2018. The study of the distribution of planting years revealed that oil palm plantations were carried out in 1990 to 2017 and has entered the second cycle of planted (re-planting).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		The company also has documentary evidence to protect all endangered species with evidence of official reports with the title support from the surrounding community to protect endangered species which was agreed with the village government which was signed by the company and Kampung Belutu village representatives on 01 July 2020. The document informs, among other things: - Installation of warnings on river borders - Planting erosion prevention plants and woody plants - Do not apply chemicals - Carry out routine monitoring and patrols of endangered species In addition, the results of interviews with harvest officials and employees at the housing complex revealed that the company prohibits workers from raising protected animals and plants and prohibits catching, hunting and killing animals and prohibits the destruction of HCVs.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		Monitoring of protected areas is carried out regularly every year to ensure the safety of the area. Monitoring activities are carried out at several locations along the river. This monitoring is carried out to observe the progress of NKT management from the initial stage to the current condition. The results of field visits show that the company has managed the protected area by replanting local species, refraining from logging, not using chemicals, and installing Protected Area signs and hunting prohibition signs. To avoid and prevent poaching and/or encroachment on the NKT area designated by PT. Kresna Duta Agroindo, several warning signs have been installed regarding the prohibition of poaching and encroachment. Regular monitoring of the NKT area is carried out by several personnel appointed by the company. Field observations also show the presence of signs prohibiting the hunting of protected animals, burning, and marking the boundaries of the conservation area. The company has conducted an evaluation of its management and monitoring activities in 2024. The results of the evaluation include the following: Throughout 2024, several protected	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
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			species were still found, both nationally based on PermenLHK 106/2018 and internationally based on CITES and IUCN, namely <i>Ular Phytton</i> , <i>Lutung Kelabu</i> , <i>Monyet Ekor Panjang</i> , <i>Beruk</i> , <i>Elang Ular Bido</i> , <i>Pelatuk Merah</i> , <i>Elang Tikus</i> , <i>Alap Capung</i> and <i>Burung Hantu</i>	
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 Procedure (RaCP) applies.		Based on the results of interviews and a review of the basic info document in the statement area, it is known that the youngest plant for the first cycle was in 1993. Based on this, it is known that there were no new planting activities carried out after Nov 2005. GAR-SMART as the parent of PT Ivomas Tunggal has reported liability data and zero liability disclosure via email to the RSPO on 29 August 2014. Based on this data, it is known that PT Ivomas Tunggal has not cleared any new land since Nov 2005 without prior HCV identification activities. The HCV identification activity at PT Ivomas Tunggal was carried out in 2009. The results of document verification revealed that the company had carried out replanting and that there was no new land development by the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	Unit of certification have committed to RSPO standard

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	Major	Minor	Opportunities for Improvement	Total No Findings
Principle 1: Behave Ethically and Transparently	-	-	-	-
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	-	-	-	-
Principle 3: Optimise productivity, efficiency, positive impacts and resilience <i>(Includes IP and/or MB Module)</i>	-	-	2	2
Principle 4: Respect Community and Human Rights and Deliver Benefits	-	-	1	1
Principle 5: Support Smallholder Inclusion	-	-	-	-
Principle 6: Respect Workers Rights and Conditions	-	-	1	1
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	-	1	-	1
Certification Systems Document	-	-	-	-
Total	-	1	4	5

7. Nonconformity(ies) Issue in this Audit

Indicator Number	7.3.1
Nonconformity Number	20251205-N1
Nonconformity Category	☐ Major Nonconformity ☒ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☒ No
Date of Nonconformity Issued	05 December 2025
Nonconformity Issued To (<i>when more than one site/member</i>): Batang Merangin Estate and Pelakar Mill	
Deadline:	☐ 3 months from date of closing meeting ☒ 12 months from date of closing meeting
Mode of Nonconformity Closure	☒ Onsite ☐ Off-site
Standard Reference	RSPO Principle and Criteria 2018 Indicator 7.3.1 A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented
Nonconformity Statement: The certification unit has not been able to demonstrate the effectiveness of the implementation of waste management procedures.	
Evidence: <u>Hazardous and Toxic Waste</u> The company has a Waste Management SOP number SOP/SMART/LEMS-EHSD/SADV/II/002 issued on 2 July 2014, which states the following: - Zero Burning or no burning allowed - Organic waste is buried in waste pits - Inorganic waste is collected in bins/containers provided for this purpose and subsequently transported by truck to a landfill site. Based on field observations: - Unmanaged domestic waste and three burn sites were found in Block E06 of the Batang Merangin Estate housing complex. - Unmanaged domestic waste was found in the Pelakar POM housing complex. - Unmanaged domestic waste and three burn sites were found in the TBS truck parking area outside the factory.	

Based on the interview results, domestic waste is collected twice a week, and a clean-up day is held every Friday in the employee housing complex. However, this is not in line with the findings of the field visit. During the audit, the company provided evidence of corrective actions, such as cleaning the factory yard and BMRE Estate, but awareness and monitoring of corrective actions have not been carried out effectively.

The certification unit has not been able to demonstrate the effectiveness of the implementation of waste management procedures.

Root Cause Analysis

The inconsistencies occurred due to weaknesses in the domestic waste management and monitoring system, namely:

1. The absence of a specific monitoring mechanism was due to domestic waste management not being included as a mandatory parameter in the routine operational inspection system. The inspection checklist for foremen and assistants focuses on production and occupational health and safety aspects, so that aspects of cleanliness, burning restrictions, and waste management are not monitored systematically and continuously.
2. The inspection checklist does not include waste checking and burning prohibition items due to the lack of integration between the Waste Management SOP and field control instruments. The SOP is only understood as a compliance document, not as a daily operational reference that must be verified through recording and reporting.
3. The daily PIC for waste management has not been established due to the absence of a clear division of roles and responsibilities at the operational level related to domestic waste management in residential and non-production areas. Sanitation management is still considered a general responsibility, resulting in incidental and uncontrolled supervision.
4. The Waste Management SOP is not disseminated regularly due to the absence of a scheduled dissemination programme as part of the environmental management system. As a result, the understanding and awareness of workers and residents regarding the Zero Burning policy has declined over time.
5. Supervision is not carried out in stages because the results of field monitoring by foremen are not documented in official logs and are not reported periodically to the Assistant, Estate Manager, or SPO Officer. This prevents management from obtaining adequate feedback to take preventive action and evaluate effectiveness.

The combination of these factors has resulted in a mismatch between the available SOPs and the actual conditions in the field, meaning that the company has not yet been able to demonstrate the effectiveness of its domestic waste management practices in accordance with the requirements of RSPO indicator 7.3.1.

Correction(s)	1. Conduct thorough cleaning of domestic waste and burnt debris at: - Batang Merangin Estate Housing Complex - Pelakar POM Housing Complex - TBS Truck Parking Area outside the factory 2. Transport all waste collected during cleaning to the TPSA in accordance with procedures. 3. Immediately cease all waste burning activities throughout the entire operational area. 4. Document the area with before and after photographs as evidence of corrective action.
Corrective Action Implemented <i>(including any evidence submitted)</i>	Based on the root cause analysis above, the company has updated and strengthened its corrective actions as follows: 1. Strengthening the waste management monitoring system - Revising and approving the inspection checklist for foremen, assistants, and estate managers by including items on domestic waste management and the prohibition of burning. - The checklist is mandatory for routine inspections and is kept as proof of monitoring. 2. Formal appointment of daily PICs - Appointing domestic waste management PICs in each housing complex and operational area through a letter of assignment. - The PIC is responsible for daily cleanliness, recording waste conditions, and routine reporting. 3. Implementation of a recording and reporting system - Implement a domestic waste management logbook that records inspection results, transport schedules, and follow-up on findings. - Any indication of burning or unmanaged waste must be followed up and re-verified. 4. Scheduled dissemination of SOPs and Zero Burning Policy - Conducting re-dissemination to all employees, foremen, and housing residents. - Dissemination is conducted periodically and documented (materials, attendance lists, photos). 5. Tiered supervision and effectiveness evaluation - Weekly inspections are conducted by the Assistant/Estate Manager and SPO Officer. - Monthly evaluations by the Sustainability Department to assess the effectiveness of implementation through review of checklists, logbooks, and field documentation. - Evaluation results are used as a basis for continuous improvement. 6. Strengthening of field facilities and policies - Addition and arrangement of domestic waste bins. - Installation of signs prohibiting waste burning in strategic areas. - Enforcement of internal discipline for Zero Burning violations.
Date of Response	19 December 2025

Audit Team Conclusion <i>(including any evidence reviewed)</i>	The company provided evidence of follow-up actions in the form of: - Documentation of the clean-up of domestic waste and burnt debris at the Batang Merangin Estate Housing Complex, Pelakar POM Housing Complex and the TBS Truck Parking Area outside the factory - Documentation of waste clean-up and disposal to landfill/TPSA - Evidence of socialisation regarding waste management to employees, drivers at the PKS waiting area, employees of the Pondok Batang Merangin Estate housing complex, and PKS employee housing complex. Based on the results of the root cause analysis, corrective actions and corrective measures, the non-compliance with this indicator is declared to have been fulfilled and will be observed in the next assessment.
Status of Nonconformity	☒ Closed ☐ Open
Date of Closure:	19 December 2025

8. Opportunity for Improvement (OFI) Issue in this Audit

Indicator Number	3.3.2												
Opportunity for Improvement Number	20251205-OFI-01												
Date of Opportunity for Improvement Issued	5 Dec 2025												
Opportunity for Improvement Issued To (<i>when more than one site/member</i>): Pelakar Estate and Batang Merangin Estate													
Standard Reference	RSPO Principle and Criteria 2018 Indicator 3.3.2 A mechanism to check consistent implementation of procedures is in place.												
Opportunity for Improvement Statement: Based on the supporting data of HM/KM calculation budget 2025 for Drain Cleaning (<i>Data Pendukung Perhitungan HM/KM Cuci Parit Budget 2025</i>), it was observed in BMRE Division III Complex BMRE00R08:													
<table border="1"> <thead> <tr> <th>Drain</th><th>Long (meter)</th></tr> </thead> <tbody> <tr> <td>field drain</td><td>68,093</td></tr> <tr> <td>collection drain</td><td>16,295</td></tr> <tr> <td>Main drain</td><td>5,107</td></tr> <tr> <td>Safety drain</td><td>1,315</td></tr> <tr> <td>Total</td><td>90,809</td></tr> </tbody> </table>		Drain	Long (meter)	field drain	68,093	collection drain	16,295	Main drain	5,107	Safety drain	1,315	Total	90,809
Drain	Long (meter)												
field drain	68,093												
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Main drain	5,107												
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Total	90,809												
Realisation of drain cleaning 2025:													
<table border="1"> <thead> <tr> <th>Drain</th><th>Long (meter)</th></tr> </thead> <tbody> <tr> <td>field drain</td><td>0</td></tr> <tr> <td>collection drain</td><td>16,295</td></tr> <tr> <td>Main drain</td><td>5,107</td></tr> <tr> <td>Safety drain</td><td>1,315</td></tr> <tr> <td>Total</td><td>22,717</td></tr> </tbody> </table>		Drain	Long (meter)	field drain	0	collection drain	16,295	Main drain	5,107	Safety drain	1,315	Total	22,717
Drain	Long (meter)												
field drain	0												
collection drain	16,295												
Main drain	5,107												
Safety drain	1,315												
Total	22,717												
During field visit to Block D57, weeds were observed along the collection drain and main drain. To ensure the implementation of drain cleaning by looking at actual conditions.													

Indicator Number	3.6.1 (C)
Opportunity for Improvement Number	20251205-OFI-02
Date of Opportunity for Improvement Issued	5 Dec 2025
Opportunity for Improvement Issued To (<i>when more than one site/member</i>): Pelakar Estate and Batang Merangin Estate	
Standard Reference	RSPO Principle and Criteria 2018 Indicator 3.6.1 All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.
Opportunity for Improvement Statement: Unit of certification need to improve and consider: 1. Consistency on updating period of HIRADC document, even though no changes of activities potential hazard risk. 2. In HIRADC document Section 13 Emergency Response Procedures. Earthquake: mitigation plan only covers ERP for inside building/mill activities, while for plantation activities incomplete. 3. Emergency Response Procedure SOP/SMART/UMUM/SADV/II/005, issued date 1 Jul 2014. Section 3.5 Form ERP Earthquake Flow Chart. The procedure only covers emergency response inside the building/mill, while plantation activities is incomplete.	

Indicator Number	4.5.1
Opportunity for Improvement Number	20251205-OFI-03
Date of Opportunity for Improvement Issued	5 Dec 2025
Opportunity for Improvement Issued To (<i>when more than one site/member</i>): Pelakar Estate and Batang Merangin Estate	
Standard Reference	RSPO Principle and Criteria 2018 Indicator 4.5.1 Documents showing identification and assessment of demonstrable legal, customary and user rights are available.
Opportunity for Improvement Statement: Unit of certification need to consider identifying other user rights within company land title that unmanageable.	

Indicator Number	6.2.2 (C)
Opportunity for Improvement Number	20251205-OFI-04
Date of Opportunity for Improvement Issued	5 Dec 2025
Opportunity for Improvement Issued To <i>(when more than one site/member)</i> : Pelakar Estate and Batang Merangin Estate	
Standard Reference	RSPO Principle and Criteria 2018 Indicator 6.2.2 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, including work done by family members.
Opportunity for Improvement Statement: Consistency of accurate information on the employment contracts documents need to improve.	

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
-	-	-	-	-	-

There was no NC at the previous audit (Recertification)

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
6.7.1	1	The company has the opportunity to ensure the issuance of appointment decision letter and OHS Expert authorization letters for BMRE which have expired and are still in the process of being extended.	Closed
6.7.2	2	The management has established a Standard Operating Procedure (SOP) for Material Safety Data Sheets (MSDS) under the subject of Material Management and Transfer, identified as SOP/SMART/HESS-EHSD/SADV/I/006. This SOP was created by the Sustainability Division Head and approved by the Head of Upstream where should be complied with Permen Perindustrian RI No. 23/2013. It	Closed

		was observed that certain MSDS records in the store were not updated, although the records in the office were available. To ensure compliance, it is necessary to keep the MSDS records in the store up to date and readily available.	
7.12.4	3	To update the HCV map considering current condition (local enclave area), and to increase HCV area threat monitoring	Closed

10. Stakeholder Consultation Process

CB should ensure that all relevant stakeholders are consulted. The relevant stakeholders include but are not limited to statutory bodies, indigenous peoples, local communities (including women representatives, and displaced communities), workers and workers' organisations (including migrant workers), smallholders, and local and national NGOs.

Date of public announcement made: This is surveillance audit

Summary of stakeholder's comments and the CB's responses and findings are presented in the table below:

10.1 For Audit Report – Nil

10.2 For Public Summary Report

No	Consulted Stakeholders (Type of Stakeholders)	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

1	Gender committee (PKLE)	3 December 2025	Direct interview	- Actively conducts socialization to women worker concerning harassment, women's right protection, integrated healthcare centre, etc. There were activities conducted such as: integrated healthcare centre, religious, and cleanliness activities. - The company has provided women's right in accordance with company regulation, such as: maturity leave (45 days before and 45 days after), pregnant dan breastfeeding women is not allowed to work in related to chemicals. - Daycare is available in worker emplacement - Mechanism of sexual harassment and violence reporting have been disseminated to all workers, especially woman workers. So far, no gender issue received by gender committee in 2025.	No issue
2	PT Satrindo Jaya Agropalma (CPO/PK Contractor)	3 December 2025	By Phone	- The company has provided socialization of the code of ethics and prohibition of corruption policies to the contractor - The Cooperation Agreement signed by both parties has been in accordance with the agreement - The contractor has provided BPJS Employment facilities and health	No issue

				insurance has been covered by the government - The contractor has provided wages more than the minimum wage set by the local district - For each wage payment, the contractor provides a pay slip to the worker - Workers' PPE has been facilitated by the contractor - There are no complaints or problems from the cooperation relationship between the Company and the contractor	
3	KUD Segar Tani (FFB Supplier)	December 2025	Direct Interview	- The company has a Cooperation contract signed by both parties, and there are no complaints related to the clauses included in the Cooperation agreement contract - The cooperation agreement includes a clause related to the prohibition of the use of child labor - Geolocation data has been collected from each FFB supplier land - There are no complaints about payments made by the company - FFB payments follow the price of market developments	No issue

				- The company routinely provides socialization related to RSPO such as the prohibition of child labor, code of ethics, and so on	
4	Local community Chief of Pangkal Bulian village	03 December 2025	Direct interview	As informed by the chief of Pangkal Bulian village that few weeks before surveillance audit there are allegation from surrounding communities that the company planting beyond the legal area with size 54 ha. - Auditors verify this issue to the company legal department representative that its information is true. However, the company respond the issue by request the explanation to the complainant for the appointed area and inviting for participatory mapping, involving relevant stakeholders. Unfortunately, the complainant cannot demonstrate the appointed area with the credible evidence and the complainant not following the grievance/complaint procedure. The status of the complaint is not continued by both parties.	The issue had been resolved by tripartite mechanism.
5	Worker union	03 December 2025	Direct interview	- PUK Pelakar Estate is sub-branches organisation under Indonesia national labour union	Worker union is active and update with the new

	FSP SPSI PUK Pelakar Estate			federation (FSPSI), then all decisions are followed the central decision. - The status of worker union is independently and the structure is all workers. - Still waiting for the new CBA approval by FSPSI, because some requirements under the CBA is not resolved to decide by both parties (company and worker union).	information related manpower.
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10.3 Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

Total Workers in the Unit of Certification			846	
Sampled Worker Consulted/ Interviewed in This Audit			29	
No	Type of Workers Consulted/ Interviewed	Interview Method	Feedback/Comments/Issue Raised/ Received from Workers	CB's Responses
01	Harvester worker team (10 Workers)	Direct onsite interview	The PPE used helm, gloves, glasses, and boots; paid based on piece rate after basis achieved; MCU once a year; all working tools given by company; first aid tools is available at Mandor, Company have salary system for worker payment and suitable with government rules	No issue
02	Mill Worker (10 Workers)	Direct onsite interview	The PPE used helm, gloves, and boots; paid based on Working Hour achieved; MCU once a year; all working tools given by company; first aid Available , Training Program	No issue
03	Upkeep (8 workers)	Direct onsite interview	The PPE used helm, gloves, and boots; paid based on Working Hour achieved; MCU once a year; all working tools given by company; first aid Available , Training Program	No issue

04	Nurse (1)	Direct onsite interview	The company provide health facilities and access very well to all employees.	Positive issue, follow up not necessary
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10.4 Consultation with Previous Land User

Total Identified Previous Land User in the Unit of Certification			The company unit has already carried out replanting, so there are no previous landowners.	
Sampled Previous Land User in This Audit			-	
Name of Previous Land User	Contact Details (address/telephone/email)	Total Area (Ha)	Date of Consultation	Result of Discussion with Previous Land User
-	-	-	-	-

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
Batu Ampar Mill	Indonesia	Batu Ampar Mill	-	Certified	-	2012	
Batu Ampar Mill	Indonesia	Batu Ampar Estate	3944.07	Certified	-	2012	
Batu Ampar Mill	Indonesia	Batu Mulia Estate	2929.02	Certified	-	2012	
Belian Mill	Indonesia	Belian Mill	-	Certified	2022	-	2024
Belian Mill	Indonesia	Tengkawang Estate	9049.75	Certified	2022	-	2024
Belian Mill	Indonesia	Tengkawang Estate (Non Certified)	180.87	Not Certified	2022	-	2026

Belian Mill	Indonesia	Kapuas Hulu Estate	2703.41	Not Certified	2022	-	Has been audited in 2025
Belian Mill	Indonesia	Sungai Beran Estate	2810.85	Not Certified	2022	-	Has been audited in 2025
Belian Mill	Indonesia	Muara Tawang Estate	2376.91	Not Certified	2022	-	Has been audited in 2025
Belian Mill	Indonesia	Belian Estate	4116.88	Certified	2022	-	2024
Belian Mill	Indonesia	Belian Estate (Non Certified)	76.7	Not Certified	2022	-	2026
Belian Mill	Indonesia	Belian Kkpa	1798.13	Not Certified	2024	-	2026
Belian Mill	Indonesia	Muara Tawang Kkpa	1052.36	Not Certified	2024	-	2026
Belian Mill	Indonesia	Kapuas Hulu Kkpa	1187.94	Not Certified	2024	-	2026

Bukit Kapur Mill	Indonesia	Bukit Kapur Mill	-	Not Certified	2025	-	2027
Bukit Kapur Mill	Indonesia	Sungai Cantung Estate	2101.55	Not Certified	2025	-	2027
Bukit Kapur Mill	Indonesia	Bukit Kapur Estate	2456	Not Certified	2025	-	2027
Bukit Perak Mill	Indonesia	Bukit Perak Mill	-	Certified	-	2015	
Bukit Perak Mill	Indonesia	Bukit Perak Estate	4111.5	Certified	-	2015	
Bukit Perak Mill	Indonesia	Bukit Permata Estate	1973.45	Certified	-	2015	
Bukit Perak Mill	Indonesia	Bukit Permai Estate	3151.07	Not Certified	2024	-	2026

Bukit Perak Mill	Indonesia	Bukit Lestari Estate	664.27	Not Certified	2024	-	2026
Bumi Palma Mill	Indonesia	Bumi Palma Estate (Non Certified)	39.21	Not Certified	-	-	2025
Bumi Palma Mill	Indonesia	Bumi Palma Mill	-	Certified	-	2014	
Bumi Palma Mill	Indonesia	Bumi Palma Estate	3404.8	Certified	-	2014	
Bumi Palma Mill	Indonesia	Bumi Lestari Estate	3285.2	Certified	-	2014	
Bumi Palma Mill	Indonesia	Kharisma Estate	350.37	Not Certified	2024	-	2026
Bumi Palma Mill	Indonesia	Kharisma Plasma	412.51	Not Certified	2024	-	2026
Bumi Sawit Mill	Indonesia	Bumi Sawit Estate (Non Certified)	773.39	Not Certified	-	-	2025

Bumi Sawit Mill	Indonesia	Bumi Sawit Mill	-	Certified	-	2015	
Bumi Sawit Mill	Indonesia	Bumi Sawit Estate	8823.9	Certified	-	2015	
Hanau Mill	Indonesia	Hanau Mill	-	Certified	-	2012	
Hanau Mill	Indonesia	Hanau Estate	4890	Certified	-	2012	
Hanau Mill	Indonesia	Tasik Mas Estate	5045.48	Certified	-	2012	
Hanau Mill	Indonesia	Tanjung Paring Estate	4717.06	Certified	-	2012	
Hanau Mill	Indonesia	Langadang Estate	2409.57	Certified	-	2012	
Hanau Mill	Indonesia	Medang Sari Estate	2427.22	Not Certified	2025	-	2027
Indrasakti Mill	Indonesia	Indrasakti Mill	-	Certified	-	2013	

Indrasakti Mill	Indonesia	Indrasakti Estate	820.87	Certified	-	2013	
Indrasakti Mill	Indonesia	Indrasakti (plasma)	5023.5	Certified	-	2013	
Indrasakti Mill	Indonesia	Indralestari (plasma)	4245.5	Certified	-	2013	
Indrasakti Mill	Indonesia	Indragiri (plasma)	5295	Certified	-	2013	
Indrasakti Mill	Indonesia	Mandian Jaya PLASMA	404.62	Certified	2022	2022	
Jak Luay Mill	Indonesia	Jak Luay Mill	-	Certified	-	2015	
Jak Luay Mill	Indonesia	Jak Luay Estate	3845.74	Certified	-	2015	
Jak Luay Mill	Indonesia	Pantun Mas Estate	5072.32	Certified	-	2015	
Jak Luay Mill	Indonesia	Long Buluh Estate	3489.14	Certified	-	2015	

Jak Luay Mill	Indonesia	Bukit Subur Estate	3264.55	Certified	-	2015	
Jak Luay Mill	Indonesia	Long Buluh Estate (Non Certified)	329.66	Not Certified	-	-	2026
Jak Luay Mill	Indonesia	Bukit Subur Estate (Non Certified)	569.62	Not Certified	-	-	2026
Jak Luay Mill	Indonesia	Jakluay KKPA	2979.56	Not Certified	2023	-	2026
Jak Luay Mill	Indonesia	Bukit Subur KKPA	712.29	Not Certified	2023	-	2026
Jalemo Mill	Indonesia	Jalemo Mill	-	Not Certified	2025	-	2026
Jalemo Mill	Indonesia	Manuhing Estate	2209.84	Not Certified	2025	-	2026
Jalemo Mill	Indonesia	Kajui Estate	3590.2	Not Certified	2025	-	2026
Jalemo Mill	Indonesia	Jalemo Estate	3289.48	Not Certified	2025	-	2026

Jalemo Mill	Indonesia	Manuhing KKPA	64.86	Not Certified	2025	-	2027
Jelatang Mill	Indonesia	Jelatang Mill	-	Certified	-	2014	
Jelatang Mill	Indonesia	Bangko Estate	237.96	Certified	-	2014	
Kasuari Mill	Indonesia	Kasuari Mill	-	Certified	2023	-	
Kasuari Mill	Indonesia	Cendrawasih Estate	4242.94	Certified	2023	-	
Kasuari Mill	Indonesia	Nuri Estate	3999.06	Certified	2023	-	
Kasuari Mill	Indonesia	Rajawali Estate	7402	Certified	2023	-	
Kasuari Mill	Indonesia	Mambruk Estate	3407.15	Not Certified	2023	-	Has been audited in 2025
Kenanga Mill	Indonesia	Kenanga Mill	-	Certified	-	2015	

Kenanga Mill	Indonesia	Kencana Estate	3243.64	Certified	-	2015	
Kenanga Mill	Indonesia	Cendana Estate	3591.85	Certified	-	2015	
Kenanga Mill	Indonesia	Kenanga Estate	2618.1	Not Certified	2023	-	2026
Kenanga Mill	Indonesia	Kenanga Estate Non Certified	524.71	Not Certified	2027	-	2027
Kenanga Mill	Indonesia	Delima Estate	1857.49	Not Certified	2023	-	2024
Kenanga Mill	Indonesia	Kencana Kemitraan	1108.22	Not Certified	2024	-	2026
Kenanga Mill	Indonesia	Kenanga Kemitraan	439	Not Certified	2024	-	2026
Kenari Mill	Indonesia	Kenari Mill	-	Not Certified	2025	-	2026
Kenari Mill	Indonesia	Gaharu Estate	1885.98	Not Certified	2025	-	2026
Kenari Mill	Indonesia	Kenari Estate	2649.75	Not Certified	2025	-	2026

Kenari Mill	Indonesia	Gaharu Kemitraan	557.47	Not Certified	2025	-	2027
Kenari Mill	Indonesia	Kenari Kemitraan	336.31	Not Certified	2025	-	2027
Kijang Mill	Indonesia	Kijang Mill	-	Certified	-	2012	
Kijang Mill	Indonesia	Kijang Mas Estate	2369.39	Certified	-	2012	
Kijang Mill	Indonesia	Kijang Kencana (plasma)	8147.79	Certified	-	2012	
Kijang Mill	Indonesia	Kijang Mas Estate (Non Certified)	56.07	Not Certified	-	-	2025
Kuayan Mill	Indonesia	Kuayan Mill	-	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Bukit Santuhai Estate	3638.97	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Seranau Estate	3655.08	Not Certified	2025	-	2027

Kuayan Mill	Indonesia	Sapiri Estate	2392.65	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Tajur Beras Estate	3660.8	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Bukit Dua Estate	1804.58	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Sapiri Plasma	434.93	Not Certified	2025	-	2027
Kuayan Mill	Indonesia	Sungai Sambon Plasma	470.29	Not Certified	2025	-	2027
Langga Payung Mill	Indonesia	Langga Payung Mill	-	Certified	-	2012	
Langga Payung Mill	Indonesia	Langga Payung Estate	5308.53	Certified	-	2012	
Langga Payung Mill	Indonesia	Paya Baung Estate	2651.09	Certified	-	2012	

Langga Payung Mill	Indonesia	Paya Baung Estate (Non Certified Area)	113	Not Certified	2027	-	
Langga Payung Mill	Indonesia	Normark Estate	2195.1	Certified	-	2012	
Langling Mill	Indonesia	Langling Mill	-	Certified	-	2014	
Langling Mill	Indonesia	Bangko Estate	955.36	Certified	-	2014	
Langling Mill	Indonesia	Batang Gading Estate	2237.27	Not Certified	2023	-	2025
Langling Mill	Indonesia	Batang Gading KKPA	1494.39	Not Certified	2024	-	2026
Leidong West Mill	Indonesia	Leidong West Mill	-	Certified	-	2014	
Leidong West Mill	Indonesia	Leidong West Selatan Estate	642.73	Certified	-	2014	

Leidong West Mill	Indonesia	Leidong West Utara Estate	746.52	Certified	-	2014	
Leidong West Mill	Indonesia	Bukit Intan Estate	5055.02	Certified	-	2014	
Leidong West Mill	Indonesia	Bukit Mas Estate	3183.5	Certified	-	2014	
Libo Mill	Indonesia	Libo Mill	-	Certified	-	2013	
Libo Mill	Indonesia	Libo Estate	4871.77	Certified	-	2013	
Libo Mill	Indonesia	Nenggala Estate	2203.84	Certified	-	2013	
Libo Mill	Indonesia	Sungai Rokan Estate	4139.72	Certified	-	2013	
Libo Mill	Indonesia	Sungai Tapung (plasma)	5585	Certified	-	2013	
Muara Kandis Mill	Indonesia	Muara Kandis Mill	-	Certified	-	2015	
Muara Kandis Mill	Indonesia	Muara Kandis Estate	6635.44	Certified	-	2015	

Muara Kandis Mill	Indonesia	Muara Tawas Estate	4322.84	Certified	-	2015	
Muara Kandis Mill	Indonesia	Muara Kandis Estate (Non Certified)	421.59	Not Certified	-	-	2025
Muara Kandis Mill	Indonesia	Muara Tawas Estate (Non Certified)	55.60	Not Certified	-	-	2025
Muara Kandis Mill	Indonesia	Pendawa Plasma	1795.5	Not Certified	2024	-	2026
Muara Wahau Mill	Indonesia	Muara Wahau Mill	-	Certified	-	2014	
Muara Wahau Mill	Indonesia	Muara Wahau Estate	3603.12	Certified	-	2014	
Muara Wahau Mill	Indonesia	Gunung Kombeng Estate	3274.42	Certified	-	2014	

Muara Wahau Mill	Indonesia	Gunung Kongbeng KKPA	2214	Not Certified	2024	-	2026
Nagasakti Mill	Indonesia	Nagasakti Mill	-	Certified	-	2012	
Nagasakti Mill	Indonesia	Nagamas Estate	5042.58	Certified	-	2012	
Nagasakti Mill	Indonesia	Nagasakti Estate	5167.22	Certified	-	2012	
Nagasakti Mill	Indonesia	Ramabakti Estate	2903.79	Certified	-	2012	
Nagasakti Mill	Indonesia	Nagamas Estate (Non Certified)	253.39	Not Certified	-	-	2025
Nagasakti Mill	Indonesia	Nagasakti Estate (Non Certified)	59.79	Not Certified	-	-	2025
Padang Halaban Mill	Indonesia	Padang Halaban Mill	-	Certified	-	2011	
Padang Halaban Mill	Indonesia	Padang Halaban Estate	7,464.92	Certified	-	2011	
Padang Halaban Mill	Indonesia	Pernantian Estate	2,387.07	Certified	-	2011	

Padang Halaban Mill	Indonesia	Adipati Estate	2,490.00	Certified	-	2011	
Padang Halaban Mill	Indonesia	Kanopan Ulu Estate	4,845.85	Certified	-	2011	
Pangkalan Panji Mill	Indonesia	Pangkalan Panji Mill	-	Certified	-	2015	
Pangkalan Panji Mill	Indonesia	Sawit Mas Estate	3753	Certified	-	2015	
Pangkalan Panji Mill	Indonesia	Sawit Mas Estate (Non Certified)	2,291	Not Certified	-	-	2025
Pekawai Mill	Indonesia	Pekawai Mill	-	Certified	2022	-	2024
Pekawai Mill	Indonesia	Kayung Estate (excluded from scope)	200.6	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Kayung Estate (excluded from scope)	136.6	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Pekawai Estate (excluded from scope)	58.3	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Pekawai Estate (excluded from scope)	494.37	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Sungai Kelik Estate (excluded from scope)	1526.01	Not Certified	2027	-	2027

Pekawai Mill	Indonesia	Sungai Kelik Estate (excluded from scope)	770.74	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Nanga Tayap Estate (excluded from scope)	438.96	Not Certified	2027	-	2027
Pekawai Mill	Indonesia	Kayung Estate (scope audit 2023)	2449.75	Certified	2022	-	2024
Pekawai Mill	Indonesia	Pekawai Estate (scope audit 2023)	3035.01	Certified	2022	-	2024
Pekawai Mill	Indonesia	Sungai Kelik Estate (scope audit 2023)	5118.09	Certified	2022	-	2024
Pekawai Mill	Indonesia	Nanga Tayap Estate (scope audit 2023)	4234.58	Certified	2022	-	2024
Pekawai Mill	Indonesia	Kayung Kemitraan	2650.57	Not Certified	2024	-	2026
Pelakar Mill	Indonesia	Pelakar Mill	-	Certified	-	2020	
Pelakar Mill	Indonesia	Pelakar Estate	4405.9	Certified	-	2020	
Pelakar Mill	Indonesia	Batang Merangin Estate	5226.47	Certified	-	2020	

Pelakar Mill	Indonesia	Tiga Serumpun KKPA	2787.83	Not Certified	2024	-	2026
Perdana Mill	Indonesia	Perdana Mill	-	Not Certified	2025	-	2027
Perdana Mill	Indonesia	Perdana Estate	4009.91	Not Certified	2025	-	2027
Perdana Mill	Indonesia	Lenggana Estate	2308.02	Not Certified	2025	-	2027
Perdana Mill	Indonesia	Semandau Estate	3788.62	Not Certified	2025	-	2027
Perdana Mill	Indonesia	Muara Dua Estate	4125.33	Not Certified	2025	-	2027
Ramarama Mill	Indonesia	Ramarama Mill	-	Certified	-	2012	
Ramarama Mill	Indonesia	Ramarama Estate	4091.94	Certified	-	2012	
Ramarama Mill	Indonesia	Amarta Jaya (plasma)	4426	Certified	-	2012	

Ramarama Mill	Indonesia	Ramarama Estate (Non Certified)	318.76	Not Certified	-	-	2025
Ramarama Mill	Indonesia	Ramarama KKPA	760	Not Certified	2023	-	2026
Ramarama Mill	Indonesia	Berkat Ridho KKPA	796.74	Not Certified	2023	-	2025
Ramarama Mill	Indonesia	Produsen Rama Sawit KKPA	248.68	Not Certified	2023	-	2025
Rantau Panjang Mill	Indonesia	Rantau Panjang Mill	-	Certified	2023	-	
Rantau Panjang Mill	Indonesia	Rantau Panjang Estate (scope audit 2023)	4753.54	Certified	2023	-	
Rantau Panjang Mill	Indonesia	Rantau Panjang KKPA	981.76	Not Certified	2024	-	2026
Rantau Panjang Mill	Indonesia	Rantau Panjang Estate (excluded from scope)	1059.98	Not Certified	-	-	2027

Sako Mill	Indonesia	Sako Mill	-	Not Certified	2025	-	2027
Sako Mill	Indonesia	Mentaya Estate	3342.05	Not Certified	2025	-	2027
Sako Mill	Indonesia	Kuayan Estate	3519.82	Not Certified	2025	-	2027
Sako Mill	Indonesia	Sungai Nusa Estate	3230.68	Not Certified	2025	-	2027
Sako Mill	Indonesia	Sungai Ayawan Estate	3741.59	Not Certified	2025	-	2027
Sako Mill	Indonesia	Sako Plasma	1014.42	Not Certified	2025	-	2027
Samsam Mill	Indonesia	Samsam Mill	-	Certified	-	2013	
Samsam Mill	Indonesia	Samsam Estate	2812.13	Certified	-	2013	
Samsam Mill	Indonesia	Kandista Estate	3562.64	Certified	-	2013	
Samsam Mill	Indonesia	Palapa Estate	3209.8	Certified	-	2013	

Samsam Mill	Indonesia	Samsam Estate (Non Certified)	29.09	Not Certified	-	-	2025
Samsam Mill	Indonesia	Kandista Estate (Non Certified)	158.46	Not Certified	-	-	2025
Samsam Mill	Indonesia	Sungai Rokan Estate (Non Certified)	102.70	Not Certified	-	-	2025
Samsam Mill	Indonesia	Nenggala Estate (Non Certified)	419.90	Not Certified	-	-	2025
Sawita Mill	Indonesia	Sawita Mill	-	Certified	2022	-	2024
Sawita Mill	Indonesia	Sawita Estate	3440.14	Certified	2022	-	2024
Sawita Mill	Indonesia	Sawita Estate (excluded from scope)	443.45	Not Certified	2027	-	
Sawita Mill	Indonesia	Pamukan Estate	3055.15	Certified	2022	-	2024
Sawita Mill	Indonesia	Pamukan Estate (excluded from scope)	1941.13	Not Certified	2027	-	

Sawita Mill	Indonesia	Sawita Kkpa	1154.47	Not Certified	2024	-	2025
Semilar Mill	Indonesia	Semilar Mill	-	Certified	-	2013	
Semilar Mill	Indonesia	Semilar Estate	4288.63	Certified	-	2013	
Semilar Mill	Indonesia	Sei Rindu Estate	3990.6	Certified	-	2013	
Semilar Mill	Indonesia	Mandang Estate	5170.35	Certified	-	2013	
Semilar Mill	Indonesia	Puri Estate	3638.42	Certified	-	2013	
Semilar Mill	Indonesia	Sei Rindu Estate (Non Certified)	203.92	Not Certified	-		2026
Sungai Air Jernih Mill	Indonesia	Sungai Air Jernih Mill	-	Not Certified	2023		2025

Sungai Air Jernih Mill	Indonesia	Sungai Mentawak Kkpa	924.87	Not Certified	2024	-	2026
Sungai Air Jernih Mill	Indonesia	Sungai Air Jernih Estate	2980.38	Not Certified	2023	-	2025
Sungai Air Jernih Mill	Indonesia	Sungai Mentawak Estate	2801.36	Not Certified	2023	-	2025
Sungai Air Jernih Mill	Indonesia	Sungai Merak Estate	4566.8	Not Certified	2023	-	2025
Sungai Bengkal Mill	Indonesia	Sungai Bengkal Mill	-	Certified			
Sungai Bengkal Mill	Indonesia	Sungai Bengkal Estate	2364.49	Certified	-	2015	
Sungai Bengkal Mill	Indonesia	Muara Kilis Estate	1460.54	Certified	-	2015	
Sungai Bengkal Mill	Indonesia	Sungai Bengkal KKPA	1062.58	Certified	-	2015	

Sungai Bengkal Mill	Indonesia	Muara Kilis KKPA	938.77	Not Certified	2024	-	2026
Sungai Buaya Mill	Indonesia	Sungai Buaya Mill	-	Certified	-	2014	
Sungai Buaya Mill	Indonesia	Sungai Buaya Estate	5114.39	Certified	-	2014	
Sungai Buaya Mill	Indonesia	Mesuji (plasma)	5194.76	Certified	-	2014	
Sungai Buaya Mill	Indonesia	Gedung Aji Lama (plasma)	5009.95	Certified	-	2014	
Sungai Buaya Mill	Indonesia	Sungai Buaya Estate (Non Certified)	99.89	Not Certified	-	-	2025
Sungai Kedang Mill	Indonesia	Sungai Kedang Mill	-	Not Certified	2024	-	Has been audited in 2025
Sungai Kedang Mill	Indonesia	Sungai Tohan Plasma	1773.36	Not Certified	2024		2026
Sungai Kedang Mill	Indonesia	Sungai Kedang Estate	2803.05	Not Certified	2024	-	2025

Sungai Kedang Mill	Indonesia	Sungai Tohan Estate	3593.55	Not Certified	2024	-	2025
Sungai Kedang Mill	Indonesia	Kedang Pahu Estate	2439.58	Not Certified	2024	-	2025
Sungai Kedang Mill	Indonesia	Sungai Pahu Estate	2782.66	Not Certified	2024	-	2025
Sungai Kedang Mill	Indonesia	Sungai Pahu Plasma	567.56	Not Certified	2024	-	2026
Sungai Kikim Mill	Indonesia	Sungai Kikim Mill	-	Certified	2023	-	2024
Sungai Kikim Mill	Indonesia	Sungai Kikim Estate (excluded from scope)	171.23	Not Certified	2027	-	2027
Sungai Kikim Mill	Indonesia	Sungai Pangi Estate (excluded from scope)	74.93	Not Certified	2027	-	2027
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (excluded from scope)	131.54	Not Certified	2027	-	2027
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (excluded from scope)	63.23	Not Certified	2027	-	2027

Sungai Kikim Mill	Indonesia	Sungai Saling Estate (excluded from scope)	555.55	Not Certified	2027	-	2027
Sungai Kikim Mill	Indonesia	Sungai Enim Estate	1882.41	Not Certified	2023	-	Has been audited in 2025
Sungai Kikim Mill	Indonesia	Sungai Lematang Estate	2437.39	Not Certified	2023	-	Has been audited in 2025
Sungai Kikim Mill	Indonesia	Sungai Bungur Estate	3080.97	Not Certified	2023	-	Has been audited in 2025
Sungai Kikim Mill	Indonesia	Sungai Lingsing Estate	1032.87	Not Certified	2023	-	Has been audited in 2025
Sungai Kikim Mill	Indonesia	Sungai Kikim Estate (scope audit 2023)	1957.64	Certified	2023	-	2024
Sungai Kikim Mill	Indonesia	Sungai Pangi Estate (scope audit 2023)	4040.47	Certified	2023	-	2024
Sungai Kikim Mill	Indonesia	Sungai Musi Estate (scope audit 2023)	3065.37	Certified	2023	-	2024
Sungai Kikim Mill	Indonesia	Sungai Saling Estate (scope audit 2023)	2569.20	Certified	2023	-	2024

Sungai Kupang Mill	Indonesia	Sungai Kupang Mill	-	Certified	-	2020	
Sungai Kupang Mill	Indonesia	Sungai Kupang Estate	5196.11	Certified	-	2020	
Sungai Kupang Mill	Indonesia	Sungai Panci Estate	4077.4	Certified	-	2012	
Sungai Kupang Mill	Indonesia	Sungai Panci (plasma)	3822.17	Certified	-	2012	
Sungai Kupang Mill	Indonesia	Sungai Manunggul Estate	1055.17	Not Certified	2024	-	2027
Sungai Kupang Mill	Indonesia	Sungai Kupang KKPA	3858.7	Not Certified	2023	-	2025
Sungai Magalau Mill	Indonesia	Sungai Magalau Mill	-	Not Certified	2023	-	2026
Sungai Magalau Mill	Indonesia	Senakin Estate	2930.77	Not Certified	2023	-	2026

Sungai Magalau Mill	Indonesia	Sungai Magalau Estate	1481.21	Not Certified	2023	-	2026
Sungai Merah Mill	Indonesia	Sungai Merah Mill	-	Certified	-	2014	
Sungai Merah Mill	Indonesia	Sungai Merah Estate	4046.01	Certified	-	2014	
Sungai Merah Mill	Indonesia	Gedung Aji Baru (plasma)	4505.75	Certified	-	2014	
Sungai Merah Mill	Indonesia	Gedung Aji Baru (plasma) (Non Certified)	263.52	Not Certified	2025	-	Has been audited in 2025
Sungai Merah Mill	Indonesia	Sungai Merah Estate (Non Certified)	241.54	Not Certified	-	-	2025
Sungai Perak Mill	Indonesia	Sungai Perak Mill	-	Not Certified	2024	-	Has been audited in 2025
Sungai Perak Mill	Indonesia	Sungai Perak Estate	2803.48	Not Certified	2024	-	2025

Sungai Perak Mill	Indonesia	Sungai Basung Estate	2809.46	Not Certified	2024	-	2025
Sungai Perak Mill	Indonesia	Sungai Pikan Estate	2347.96	Not Certified	2024	-	2025
Sungai Perak Mill	Indonesia	Sungai Pilos Estate	3354.73	Not Certified	2024	-	2025
Sungai Perak Mill	Indonesia	Sungai Pikan Plasma	2266.34	Not Certified	2024	-	2026
Sungai Rungau Mill	Indonesia	Sungai Rungau Mill	-	Certified	-	2013	
Sungai Rungau Mill	Indonesia	Sungai Rungau Estate	3073.15	Certified	-	2013	
Sungai Rungau Mill	Indonesia	Sungai Seruyan Estate	4870.84	Certified	-	2013	
Sungai Rungau Mill	Indonesia	Terawan Estate	4481.87	Certified	-	2013	
Sungai Rungau Mill	Indonesia	Tangar Estate	4445.15	Certified	-	2013	

Sungai Rungau Mill	Indonesia	Bukit Tiga Estate	3281.78	Certified	-	2013	
Tanah Laut Mill	Indonesia	Tanah Laut Mill	-	Certified	-	2012	
Tanah Laut Mill	Indonesia	Tanah Laut Estate	3112.77	Certified	-	2012	
Tanah Laut Mill	Indonesia	Kintapura Estate	1443.5	Certified	-	2012	
Tanah Laut Mill	Indonesia	Tanah Laut Estate (Non Certified)	395.88	Not Certified	-	-	2027
Tanah Laut Mill	Indonesia	Kintapura Estate (Non Certified)	636.33	Not Certified	-	-	2027
Tangar Mill	Indonesia	Tangar Mill	-	Not Certified	2025	-	2027
Tangar Mill	Indonesia	Sulin Estate	4163.59	Not Certified	2025	-	2027
Tangar Mill	Indonesia	Nahiyang Estate	3740.09	Not Certified	2025	-	2027

Tangar Mill	Indonesia	Katayang Estate	3453.87	Not Certified	2025	-	2027
Tangar Mill	Indonesia	Sulin Plasma	2101.55	Not Certified	2025	-	2027
Tanjung Kembiri Mill	Indonesia	Tanjung Kembiri Mill	-	Certified	-	2014	
Tanjung Kembiri Mill	Indonesia	Tanjung Kembiri Estate	6089.3	Certified	-	2014	
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Estate	5251.28	Certified	-	2014	
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Plasma,	496.99	Not Certified	2024	-	2026
Tanjung Kembiri Mill	Indonesia	Tanjung Rusa Estate (Non Certified)	48.81	Not Certified	-	-	2026
Tanjung Kembiri Mill	Indonesia	Tanjung Sawit Estate	2633.8	Not Certified	2023	-	2026

Tanjung Kembiri Mill	Indonesia	Tanjung Sawit KKPA	675.8	Not Certified	2023	-	2026
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Mill	-	Certified	-	2013	
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Estate	3253	Certified	-	2013	
Ujung Tanjung Mill	Indonesia	Ujung Tanjung Estate (Non Certified)	557.30	Not Certified	-	-	2025
Ujung Tanjung Mill	Indonesia	Kandis Sejahtera KKPA	544.39	Not Certified	2023	-	2025
Ujung Tanjung Mill	Indonesia	Swadaya Mas Bersama KKPA	512.21	Not Certified	2023	-	2025
Gunung Kongbeng Mill	Indonesia	Gunung Kongbeng Mill	-	Not Certified			
Sungai Air Jernih Mill	Indonesia	Sungai Badak Estate	1576.24	Not Certified	2023		

Remarks:

The units that have been audited in 2025 are Muara Tawang, Kapuas Hulu, Sungai Beran, Mambruk, Sungai Lematang, Sungai Enim, Sungai Linsing, Sungai Bungur, Gedung Aji Baru Areal NC, Sungai Perak Mill and Sungai Kedang Mill. Currently, GAR is in internal discussions regarding the scheduling of audits for 2026 and will revise the TBP submitted to the RSPO by the end of 2025.

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable. Golden Agri Resources Ltd (GAR) as parent company has set the Time Bound Plan (TBP) for all management units, including all mills and estates/plasma. The latest approval of TBP was on 4 Oct 2024. Golden Agri Resources operates 49 palm oil mills throughout Indonesia. The organization has been a member of RSPO since 2005 and has been taking an active role in the RSPO certification.
Was the time bound plan submitted during the initial audit?	The TBP has been submitted during the initial audit.
Does the time bound plan contain a current list of all estates and mills?	The TBP has contained current list of all estates and mills.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	The TBP has set the certification for all unit five years after obtaining RSPO membership. However historically, some lapses occurred, and GAR proposed same revision of target. The latest approval of TBP was on 2 May 2024.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?	There is no a new acquisition since the previous audit.
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	Historically, some lapses of TBP occurred, and GAR proposed same revision of target. The latest approval of TBP was on 2 May 2024.
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? <i>Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.</i>	The Certification Body has and will verify the progress of the TBP during the audit of units under GAR.
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? <i>Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified. The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).</i>	Historically, some lapses of TBP occurred, and GAR proposed same revision of target. The latest approval of TBP was on 4 Oct 2024. The CB has reviewed the latest TBP through this audit and other unit under GAR.

Are there any isolated lapses in the implementation of a time bound plan? If YES, a minor non-compliance shall be raised.	During this audit, there is no isolated lapses of the TBP occurred.
Is there any evidence of fundamental failure to proceed with the implementation of the plan? If YES, a major non-compliance shall be raised.	During this audit, there is no fundamental failure of the TBP occurred.

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? <i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i>	Several companies under GAR have plantation developments above November 2005, while the NKT/HCV assessment process was conducted in the period 2010-2013. GAR and its subsidiaries conducted the Remediation and Compensation (RaCP) procedure starting with the Disclosure and Zero Liability report to RSPO via email dated August 29, 2014. Of the 30 companies, 10 of them are certified units, the remaining 20 companies are uncertified units. Here is the update on the RaCP progress as of December 26, 2023 for uncertified units: Companies which approved RACP Proposal are (The last progress, the companies has sent revised Concept Note to the RSPO on 20 October 2023) : 1. PT Kencana Graha Permai (CDNE, DLME & KNCE) – Kalbar (supply base KNNM-certified) 2. PT Buana Arta Sejahtera (MNAE, PURE – SMLM) – Kalteng 3. PT Tapian Nadenggan (SRDE, SMLE –SMLM) – Kalteng 4. PT. Kresna Duta Agroindo (RPNE –RPNM) Kaltim 5. PT Sumber Indah Perkasa (MMBE –KSRM)- Papua 6. PT Tapian Nadenggan (JLYE, LBLE, PMSE – JLYM) 7. PT Satya Kisma Usaha (SBNE –SBNM) – Jambi 8. PT Satya Kisma Usaha (BGDE –LNGM) – Jambi 9. PT Satya Kisma Usaha (KILE – SBNM)- Jambi 10. PT Bumi Sawit Permai (BSWE –BSWM) – Sumsel 11. PT Agro lestari Sentosa (JLME, KJUE, MNHE – JLNM) – Gumas 12. PT Paramitra Internusa Pratama (BLNE, TKWE – BLNM) – Kalbar Companies which process of Concept Note:

	1. PT Kartika Prima Cipta (MTNE - BLNM)-Kalbar 2. PT Persada Graha Mandiri (KHLE,SBRE - BLNM) Kalbar 3. PT Cahaya Nusa Gemilang (KNNE – KNNM) Kalbar 4. PT Agrolestari Mandiri (KYNE,PKWE SKKE, NTYE - PKWM) – Kalbar 5. PT Mitrakarya Agroindo (KTYE, NHYE,SLNE, SNSE – TNGM & SKOM) Kalteng 6. PT Sawita Karya Manunggul (SWTE,PMKE – SWTM)– Kalsel 7. PT Tapian Nadenggan (BSRE - JLYM)– Kaltim 8. PT Sawit Mas Sejahtera ex MMM –(SKME,SMIE,SPGE – SKMM) – Sumsel 9. PT Agrolestari Mandiri (KYNE,PKWE,SKKE, NTYE - PKWM) – Kalbar(additional HGB) 10. PT Bangun Nusa Mandiri (GHRE,KRNE, KNRE – KNNM)–Kalbar 11. PT Prima Cipta Mandiri (SBGE, SLGE– SKKM) - Sumsel Companies which process of LUCA: 1. PT Satya Kisma Usaha (MSAE) –Kalteng 2. PT Binasawit Abadi Pratama (LGGE, MDUE,PRDE,SMNE) – Kalteng 3. PT Aditunggal Mahajaya (SAYE)-Kalteng 4. PT Agrokarya Primalestari (KUYE,MTYE, BSTE, SRAE,TBSE) – Kalteng 5. PT Buana Adhithama (BDUE, SPRE)-Kalteng 6. PT Sinar Kencana Inti Perkasa (SMUE)– Kalsel 7. PT Bumi Sawit Permai – (SENE,SLME) Sumsel 8. PT Sumber Indah Perkasa – MMBE Papua (additional scope)
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	Satisfactory HCV assessments per year 2023 as many as 18 reports conducted by external parties (consultants) and internal. HCV assessments are conducted by a team of assessors with a Team Leader who has been approved by RSPO. The HCV assessment reference uses the Guidelines for Identification of High Conservation Value Areas in Indonesia (HCV Toolkit 2008). Peer Review is conducted by an independent consultant who has also been approved by RSPO Meanwhile, for PT Sawit Mas Sejahtera - South Sumatra, the assessment has used Integrated HCVHCS using consultants who have been licensed in HCVN and HCSA and have been satisfactory since November 2021. The company continues to follow up on the RaCP process, so that the RSPO timebound for uncertified units can be realized immediately. Update 2023 there are several GAR companies that are in the process of HCV/HCS Identification, including: 1. PT Kruing Lestari Jaya 2. PT Harapan Rimba Raya 3. PT Rimbaraya Tamajaya 4. PT Agrolestari Subur Sejahtera 5. PT Agrolestari Hijau Sentosa 6. PT Kharisma Riau Sentosa Prima 7. PT Mitranusa Permata 8. PT Bahan Karya Semesta 9. PT Primatama Kreasi Mas 10. PT Palmindo Biliton Berjaya The company is currently still in the process of finalizing the HCV/HCS report such as submitting HCVN, preparing Public Consultation and planning a scooping study. In addition, there are companies categorized as Non Certified (NC) areas that are in the process of HCV assessment, including:
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	1. PT Sawit Mas Sejahtera 2. PT DjuandaSawitlestari 3. PT Binasawit Abadi Pratama 4. PT Tapian Nadenggan (BSRE) 5. PT Tapian Nadenggan (LBLE) 6. PT Ramajaya Pramukti 7. PT Buana Wiralestari Mas 8. PT Kartika Prima Cipta (MTNA) For the RaCP process of plasma plantations, it will be adjusted to the 2025-2027 timebound.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the 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.? <i>Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.</i>	There are no land conflicts. The company has established a mechanism for resolving land conflicts in accordance with RSPO criteria 4.2, 4.6, 4.7, and 4.8. These procedures are outlined in the Standard Operating Procedure (SOP) for Social Conflict Handling, registered under SOP/SMART/SCRD/NSDV/I/002 with revision 1 dated 18 May 2016, and the SOP for Handling Complaints and Dissatisfaction, registered under SOP/SMART/GIMS-SCMD/USDV/I/001 with revision 2 dated 11 April 2017. These procedures govern agreed-upon social conflict resolution. Conflict resolution can be conducted in a participatory manner or involve third-party mediation. The company also has procedures for addressing complaints before they escalate into conflicts. The specific process is outlined in SOP/SMART/GIMSSCMD/USDV/I/001 with revision 2 dated 11 April 2017, which ensures that complaints are handled promptly and appropriately. GAR has initiated the process of becoming an RSPO DSF (Dispute Settlement Facility) member under the "Grower" category. Here's a summary of the complaint progress related to GAR as found on the RSPO website: 1. Complaint on March 2, 2020 to GAR (Central Kalimantan Region) from Forest

	Peoples Programme & Elk Hills Research regarding alleged land legality and bribery cases. From GAR itself, GIS-2 analysis for land clearance alert after November 2014 from discussion with RSPO GIS manager on May 21, 2021 has agreed on the sampling method. GAR's clarification report was submitted on September 8, 2021. Meanwhile, for the legal review of anti-bribery policies & practices, the Company rejected the ToR for Legal Review on March 26, 2021. The ToR has been revised and the secretariat has completed an internal review of the draft ToR for independent investigation on November 23, 2022. The revised ToR was published on the RSPO website and an investigation process was carried out by an independent party appointed by the RSPO on May 31, 2023. Until now, the latest information is on Update: October 25, 2023. The Independent Investigator has commenced investigations. 2. Complaint on 13 October 2014 to PT Kartika Prima Cipta (West Kalimantan) from Forest Peoples Programme (FPP) & Transformasi Untuk Keadilan – Indonesia (TUK-I) regarding the FPIC process and 6 other issues. RSPO with the approval of GAR and FPP divided the conflict resolution verification process into 5 phases (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders, phase 4 related to FPIC and phase 5 related to HCV), where GAR has responded up to phase 5 on 26 August 2021. The information provided has responded to all stages and currently GAR is still awaiting a decision from the RSPO Complaint Panel. Status last as of 25 October 2023 RSPO Secretariat is in the finalization stage of Briefing Notes Phase 3 and 5, after review will be submitted to CP related to Phase 4, the Secretariat has received the report from the Technical Director for further discussion. Update: 25 Oct 2023 The Secretariat is finalizing the Phase 3 and 5 Briefing Notes following review and to be furnished to the CP in due course. With respect to Phase 4, the Secretariat has received the report from the Technical Director for further discussions. Note: Briefing Notes and discussions of phases 3, 4, and 5 are combined. The results of the Compliance Audit conducted in the 2023 period in the uncertified unit showed that there were no land conflicts and the unit had conducted socialization of the SOP for Handling Complaints and Dissatisfaction, Human Rights Policy and SOP for
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	Handling Social Conflicts both internally and externally. Here are the results of online news verification: 1. Online news on the asatuonline page stated that "PT. BNM is Suspected of Having Committed Land Grabbing and Does Not Yet Have an HGU Permit", the company's confirmation is that the company's HGU acquisition process is still in progress and always prioritizes FPIC in its fulfillment. Based on the news, there is no evidence of any alleged land grabbing attempt. 2. Online news metrojambi.com regarding "Violence Against Orang Rimba Triggers Resistance to PT PKM." The company's comment is that PT Primatama Kreasi Mas (PKM) regrets the one-sided reporting carried out by several media outlets regarding the incident involving the Suku Anak Dalam (SAD) at the end of October 2021. PT PKM is aware of the need to address this social problem comprehensively through short-term and long-term peaceful solutions. We believe that business and society can grow and live side by side in harmony and mutual benefit. A peaceful resolution of the incident involving three PKM securities and SAD was reached on December 7, 2021. The compensation process between the two parties was carried out in accordance with applicable customary law and facilitated by the Air Hitam Regional Government, Sarolangun Regency. This was followed by an official ceremony on January 10, 2022 at the Air Hitam District Office, Sarolangun Regency. The event was attended by the Regent of Sarolangun Cek Endra, Deputy Chief of Jambi Police Brigadier General Yudawan Roswinarso, Sarolangun Police Chief AKBP Anggun Cahyono, Dandim 0420/Sarko Lieutenant Colonel Inf. Tomi Radya Diansyah Lubis, leaders of local customary institutions, and several leaders of the Air Hitam SAD group. This customary peace agreement resolves the incident between three PT PKM security guards and the SAD community in October 2021. All parties hope that similar incidents will not happen again in the future. The company has made a clarification on the company website on November 2, 2021. Online news dayak.news regarding "Development of Mediation of PT. Aditunggal Maha Jaya - Sungai Ayawan Estate, Seruyan Police Secures Agreement and Protects harvesting carried out by the people of Sukamandang Village and surrounding villages
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	on June 13-15, 2023 under the pretext of demanding 20% plasma. Regarding the 20% plasma demand, a mediation/meeting was held in Seruyan Tengah sub-district on October 6, 2022, the contents of which were: both parties (the community and the company) agreed to invite the Ministry of Environment and Forestry to explain the 20% plasma stated in the Decree of the Minister of Environment and Forestry No. 479/MENLHK/SETJEN/PLA.2/9/2017 concerning the Release of Forest Areas for Production and during the settlement process, the company is still operating as usual until there is an official directive, either from the regional government or the central government (this is the agreement during the mediation period on October 6, 2022). Because the BPKH cannot provide a direct explanation to the community, we together with the core management of the 20% plasma demand took the initiative to go together to the BPKH office in Palangkaraya on January 16 & 17, 2023, the company 3. together with several representatives of the Sukamandang Village community (Mr. Tomo Cs) and accompanied by the Head of Seruyan Tengah Sub-district met with the Head of BPKH Region XXI in Palangkaraya (Mr. Donny) and listened together to the explanation from the head of BPKH related to 20% plasma so that it can be understood by both parties. The community was not satisfied with the explanation from the Head of BPKH and continued to demand that 20% plasma be removed from the INTI plantation, finally a mass harvest/looting occurred on 13-15 June 2023. The Company submitted a request for security & legal protection to the Seruyan Police. Security". Company confirmation: Regarding the request for security by PT. Aditunggal Mahajaya - SAYE Plantation to the Seruyan Police in connection with the looting/mass
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2? <i>Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i>	In the RSPO Case Tracker, Audit team noted there was no active complaint related to labour disputes. The company has a procedure for handling employee complaints before they develop into conflict. The procedure in question is the SOP for Handling Complaints and Conflicts, SOP/SMART/SUST/IV/003, issued July 1, 2014, revision 3 (March 8, 2022). The procedure related to employee problems is regulated in the internal flow form because employees are included in the internal stakeholder category. The complaint

	media used is an official letter submitted through the labor union or put into a suggestion box provided in a strategic location. Monitoring of potential labor disputes is monitored on the GSIS with a complaint and dissatisfaction module and is carried out by ISV every year to ensure the implementation of this.
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? <i>Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.</i>	The company has a mechanism to evaluate compliance with regulations set out in the SOP/SMART/GENERAL/SADV/I/002. The company has a list of regulatory evaluations that must be complied with and strives to fulfill them, and their implementation is monitored through Interval Sustainability Verification (ISV) activities, where there are no violations of regulations relevant to plantations. The SOP explains the procedures for fulfilling requirements, completeness, and a flowchart that explains in detail how to evaluate compliance with laws and regulations. The company has conducted a Compliance Audit/Internal Sustainability Verification (ISV) to assess conformity with RSPO standards and has also established a System within the company unit to be certified. Yes, there are critical non-compliance raised during internal audits to uncertified management units. Management has prepared correction and corrective action.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?<i>Note:</i> <i>1. This would necessitate evidence of the self-assessment for each requirement.</i> <i>2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i>	Internal audit result for uncertified unit has been conducted and verified by auditor. It is verified that evidence were adequately provided in support of the positive assurance statement made by Certification Department. - Internal audit for PT Bina Sawit Abadi Pratama(Perdana Mill, Perdana Estate, Lenggana Estate,Semandau Estate and Muara Dua Estate) carried out on15 - 19 July 2024. Internal audit team issued NC relate do 2.1.1 and 7.12, management is preparing correctionand corrective action. - Internal audit for PT Agrokarya Prima Lestari (Kuayan Mill, Bukit Santuhai Estate, Seranau, Estate, Sapiri Estate, Tajur Beras Estate, Bukit Dua Estate, Sapiri Plasma, Sungai Sambon Plasma) carried out on 18 – 22November 2024. Internal audit team issued NC related to 2.1.1 and 7.12, management is preparing correction and corrective action - Internal audit for PT Mitrakarya Agroindo (Tangar Mill, Sulin Estate, Nahiyang

	Estate, Katayang Estate, Sulin Plasma, Sei Rindu noncertified), carried out on 18 – 22 November 2024. 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 Persada Graha Mandiri (Kapuas Hulu Estate and Sungai Beran Estate), supply bases of Belian Mill; carried out on 2 – 6 September 2024. 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 Bumi Sawit Permai (Sungai Enim Estate, Sungai Lematang Estate, Sungai Bungur Estate, Sungai Lingsing Estate) supply base to Sungai Kikim Mill carried out on 20 – 24 May 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill, Senakin Estate and Sungai Magalau Estate) carried out on 5 – 9 August 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate, Jalemo Estate and Manuhing Plasma) carried out on 7 – 11 October 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Agrolestari Sentosa (Jalemo Mill, Manuhing Estate, Kajui Estate, Jalemo Estate and Manuhing Plasma) carried out on 7 – 11 October 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Aditunggal Mahajaya (Sako Mill, Mentaya Estate, Kuayan Estate, Sungai Nusa Estate, Sungai Ayawan Estate and Sako Plasma) carried out on 18 – 22 November 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Smart Tbk (Bukit Kapur Mill, Sungai Cantung Estate and Bukit Kapur Estate) carried out on 21 – 25 October 2024. 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.
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	- Internal audit for PT Kresna Duta Agroindo (Rantau Panjang Plasma) supply base to Rantau Panjang Mill carried out on 12 – 16 August 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Kresna Duta Agroindo (Gunung Kombeng Plasma) supply base to Gunung Kombeng Mill carried out on 5 – 9 February 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Sawita Karya Manunggal (Sawita Plasma) supply base to Sawita Mill carried out on 1 – 5 July 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action - Internal audit for PT Bangun Nusa Mandiri (Kenari Mill, Gaharu Estate, Kenari Estate, Gaharu Plasma and Kenari Plasma) carried out on 9 – 11 October 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Bahana Karya Semesta (Sungai Air Jernih Mill, Sungai Air Jernih Estate, Sungai Mentawak Estate, Sungai Merak Estate and Sungai Badak Estate) carried out on 14 – 18 October 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Kruing Lestari Jaya (Sungai Perak Mill, Sungai Perak Estate, Sungai Basung Estate, Sungai Pikan Estate, Sungai Pilos Estate, Sungai Pikan Plasma and Sungai Tohan Plasma) carried out on 28 October – 1 November 2024. Internal audit team issued NC related to 2.1.1, 6.2.1, 7.3.1 and 7.12.2, management is preparing correction and corrective action. - Internal audit for PT Harapan Rimba Raya (Sungai Kedang Mill, Sungai Kedang Estate, Sungai Tohan Estate, Kedang Pahu Estate, Sungai Pahu Estate and Sungai Pahu Plasma) carried out on 28 October – 1 November 2024. 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.
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	- Audit checklist covers all RSPO P&C and RSPO Certification System requirement. Positive assurance statement stated in the internal audit reports reviewed.
Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Targeted stakeholder consultations done via emails conducted has not revealed any new negative feedback.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? <i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i>	Desktop study has been conducted and there is no any new negative feedback. Progress on past complaints validated by RSPO CP is being progressively resolved
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	No further stakeholder consultation or field inspection is considered necessary at the said uncertified units at present.

14. Audit Conclusion & Recommendation

Audit finding	
☐	No nonconformity recorded.
☒	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
☐	Major nonconformity recorded. Evidence of implementation of the corrective actions have been accepted by the audit team. The nonconformity(ies) have been satisfactorily closed out.
Recommendation	
☐	Certification (Initial Certification)
☒	Continue certification (Annual Surveillance Audit)
☐	Renewal for certification (Recertification)
☐	Not recommended for certification. Reason: (<i>Please provide the reason/ justification</i>)

15. Acknowledgment of Internal Responsibility and Formal Sign-off Assessment Findings

Signing by the Management Unit	
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution of the instructions given. · That this company was made aware that the recommendation of the Audit Team is tentative, pending review and decision by the Certification Decision Maker assigned by the CB. · That during the closing meeting all agenda items were covered by the Audit Team Leader.	
Acknowledged by:	
Name	Yahya Mustakim
Position	Head of Sustainability Management System and Certification
Date	7 Januari 2026
 Signature	

Signing by the Audit Team Leader

I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.

Acknowledged by:

Name

Ririn Sipayung

Position

Lead Auditor Provisional

Date

17 December 2025



Signature

Signing by the Certification Decision Maker

I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.

Acknowledged by:

Name

Anis Nabihah

Position

Technical Reviewer

Date

28Jan2026



Signature



Appendix 1: Location Map Unit of Certification and Supply bases



Map of Unit of Certification

[illegible]

Appendix 2: History of the changes in the current certification cycle

Assessment Type	Date of Audit	Changes
-	-	-



Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the PT Kresna Duta Agroindo (POM and its supply bases) in the period of until January 2024 – December 2024 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in 2024 for POM and supply base are as following:

1. Summary of Emissions

Description	tCO ₂ eq/t product
CPO	20.48
PK	20.48
PKO	22.05
PKE	22.05

Extraction	%
OER	17.46
KER	4.63



2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	15,830.46
OP Planted on Peat	5,991.94
Conservation (Forested)	0.00
Conservation (Non-Forested)	465.41
Total	

Production	t/year
FFB Processed	198,345.78
CPO Produced	34631,12



	Own Crop		Group		3rd Party		Total
	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	tCO ₂ e	tCO ₂ e/ tFFB	
Land Conversion	49365.23	0.54	117555.82	46.06	0.00	0.00	166921.04
CO ₂ Emission from Fertilizer	1639.37	0.02	13567.23	5.32	0.00	0.00	15206.60
N ₂ O Emission	44854.22	0.49	0.00	0.00	0.00	0.00	44854.22
Fuel Consumption	714.78	0.01	586.19	0.23	0.00	0.00	1300.97
Peat Oxidation	327159.92	3.58	0.00	0.00	0.00	0.00	327159.92
Crop Sequestration	-56125.58	-0.61	-98816.84	-38.72	0.00	0.00	-154942.42
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	368784.48	4.03	44253.50	17.34	0.00	0.00	906756.80

**Note: Includes both estates and smallholders (delete whichever not applicable)*



3. Summary of Mill Emission and Credits

	tCO ₂	tCO ₂ e/t FFB
Emission		
POME	3353.70	0.02
Fuel Consumption	225.99	0.00
Grid Electricity Utilization	899.28	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	-13874.48	-0.07
Sales of EFB	0.00	0.00
Total	-9395.50	-0.05



4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0%
Divert to anaerobic digestion	100%

5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	0
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	100