



# RSPO P&C CERTIFICATION AUDIT REPORT

**(PT Karya Makmur Bahagia-Bukit Makmur Palm  
Oil Mill)**

**Audit Application Number:** PC25-002511  
**Assessment Type:** Recertification  
**Date of Audit:** 29 Oct 2024 – 01 Nov 2024  
**Audit Report Number:**  
**Revision Number:**  
**Audit Report Date** 10 Mar 2025



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# 1. Certification Body Background

## 1.1 Description of Certification Body

<b>Certification Body Information</b>	
Name of Certification Body	BSI Services Malaysia Sdn. Bhd.
Address of Certification Body (Accredited Office)	Suite 29.01 Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia
Background of the Certification Body	BSI is a leading global provider of management systems assessment and certification, with more than 92,000 certified locations and clients in over 193 countries. BSI is the UK's National Standards Body. BSI provides independent, third-party certification of management systems. For RSPO scheme, BSI is ASI Accredited (ASI-ACC-067) to conduct RSPO assessment since 31/10/2014 with accredited office located at Kuala Lumpur, Malaysia.
Phone Number (Accredited Office)	+603 2081 3311
Websites	<a href="http://www.bsigroup.com">www.bsigroup.com</a>
Contact Person Name	Dr. Chaiyaporn Seekao
Email	<a href="mailto:Chaiyaporn.Seekao@bsigroup.com">Chaiyaporn.Seekao@bsigroup.com</a>
<b>Accreditation Information</b>	
ASI Code	ASI-ACC-067
Technical Scope	RSPO P&C, RSPO SCC
Geographical Scope	Worldwide
Accredited Since	31 Oct 2014

## 2. Organisation Details and Certification Scope

### 2.1. Organisational Overview

<b>Management Unit Information</b> <i>Note: Management Unit refers to unit of certification</i>	
Name of Management Unit/s	PT Karya Makmur Bahagia - Bukit Makmur Palm Oil Mill
Address of the Management Unit/s	Sungai Hanya Village, Antang Kalang District, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia
Country	Indonesia
Websites	<a href="http://www.bumitama-agri.com">www.bumitama-agri.com</a>
Description of the Management Unit	PT Karya Makmur Bahagia is subsidiary of Bumitama Agri Ltd. with RSPO membership number 1-0043-07-000-00 since 7 October 2007. PT Karya Makmur Bahagia - Bukit Makmur Mill are producer of sustainable Crude Palm Oil (CPO) and Palm Kernel (PK) with two (2) supply bases Bukit Makmur Estate and Bukit Kecubung Estate.
Management Representative Name	Erick Perdana Andreas
Management Representative Designation	Compliance, Safety & Certification Manager
Management Representative Email	<a href="mailto:erick.perdana@bumitama.com">erick.perdana@bumitama.com</a>

### 2.2. RSPO Membership Information

<b>RSPO Membership Information</b>	
RSPO Membership No.	1-0043-07-000-00
Name of RSPO Member	Bumitama Agri Ltd
Member Since	07 Oct 2007

## 2.3. Certificate Information

Certificate Information	
Certificate No.	RSPO 808019
prisma Document Reference Number	<i>(N/A until June 2025)</i>
RSPO PalmTrace ID No.	RSPO_PO1000005302
prisma Trading Account ID	TA25-016796
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)
Supply Chain Model	<input type="checkbox"/> Identity Preserved (IP) <input checked="" type="checkbox"/> Mass Balance (MB)
Applicable Standards / Normative Reference	<input checked="" type="checkbox"/> Principles and Criteria for the Production of Sustainable Palm Oil 2018 <input checked="" type="checkbox"/> RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 <input type="checkbox"/> RSPO Management System Requirements for Group Certification of FFB Production 2022 <input checked="" type="checkbox"/> RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Indonesia National Interpretation
Initial Date of Certification:	27 Dec 2019
Effective Date of Certificate:	10 Mar 2025
Expiry Date of Certificate:	26 Dec 2029
Name of Peer Reviewer	Dr. Suhaili Bin Sahari

### 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
Bukit Makmur Mill	ML25-001112	Sungai Hanya Village, Antang Kalang District, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia	90	-1.567778	112.721111
Remarks: <a href="#">To include additional information wherever applicable</a>					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Bukit Makmur Estate	SB25-003109	Sungai Hanya Village, Antang Kalang District, Kotawaringin Timur Regency, Kalimantan	Own/Managed Estate	-1.573056	112.754167

		Tengah Province, Indonesia			
Bukit Kecubung Estate	<a href="#">prisma auto generated</a>	Waringin Agung Village, Antang Kalang District, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia	Own/Managed Estate	-1.556111	112.716667

### 3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of the 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
Bukit Makmur Estate	3,499.23	3,177.62	-	-	7.91	-	-	83.67	230.03
Bukit Kecubung Estate	3,212.12	2,500.09	-	-	0.00	-	-	247	465.03
<b>TOTAL</b>	<b>6,711.35</b>	<b>5,677.71</b>	-	-	<b>7.91</b>	-	-	<b>330.67</b>	<b>695.06</b>
Remarks: <a href="#">To include additional information wherever applicable</a>									

### 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		
Bukit Makmur Estate	-	283.10	2,894.52	-	3,177.62	3,177.62
Bukit Kecubung Estate	-	990.08	1,510.01	-	2,500.09	2,500.09
<b>TOTAL (ha)</b>	-	<b>1,273.18</b>	<b>4,404.53</b>	-	<b>5,677.71</b>	<b>5,677.71</b>
Remarks:						

Notes: 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)
	2024 (current year)	2025 (current year+ 1)	2026 (current year+ 2)	2027 (current year+ 3)	2028 (current year+ 4)	
Bukit Makmur Estate	-	-	-	-	-	-
Bukit Kecubung Estate	-	-	-	-	-	-
<b>TOTAL (ha)</b>	-	-	-	-	-	-

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

### 3.4. Name of other FFB Supplier Supplying FFB to the Mill

Name of other FFB Suppliers	Type of FFB Suppliers	Certified Status	GPS Coordinates		FFB received by the mil (MT)
			Latitude	Longitude	
Bukit Daman Estate	choose an item	RSPO Certified	-1.727500	112.661389	273.88
Gunung Makmur Estate	choose an item	RSPO Certified	-1.726944	112.662500	4,045.88
Sungai Mentaya Estate	choose an item	RSPO Certified	-1.682222	112.621111	2,051.60
Batang Hijau Estate	choose an item	Non RSPO Certified	-1.408503	112.689825	52.73

Beringin Agung Estate	choose an item	Non RSPO Certified	-1.378102	112.717877	61.69
Mulya Agung Estate	choose an item	Non RSPO Certified	-1.556111	112.716667	37,791.81
Sungai Panyauhan Estate	choose an item	Non RSPO Certified	-1.408503	112.689825	34,508.62
Bukit Bahagia Estate	choose an item	Non RSPO Certified	-1.787427	112.615256	12,619.83
Sungai Puring Estate	choose an item	Non RSPO Certified	- 1.633976	112.696900	28,854.96



Bukit Harapan Estate	choose an item	Non RSPO Certified	-1.760001	112.706716	38,697.44
SMRE	choose an item	Non RSPO Certified	-1.759180	112.605871	6.58
<b>TOTAL</b>					158,965.02

\*Other FFB Suppliers are plantations/estate that are within the same company group.

### 3.5. Projected Certified Volume for Next License

<b>Information of New License</b>		
<b>Next License Period</b>	Start Date	27 Mar 2025
	End Date	26 Dec 2025
<b>Projected Certified FFB Volume (MT)</b>	103,215	
<b>Average Production Yield (MT/ Ha)</b>	18.18	
<b>Projected CSPO Certified Volume (MT)</b>	Identity Preserved	-
	Mass Balance	24,772
<b>Projected CSPK Certified Volume (MT)</b>	Identity Preserved	-
	Mass Balance	5,161
<b>Oil Extraction Rate (OER) (%)</b>	24	
<b>Kernel Extraction Rate (KER) (%)</b>	5	

### 3.6. Information of Previous & Current License (Identity Preserved)

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

<b>Projected CSPK Certified Volume (MT)</b>	-	-
<b>Actual CSPK Production Volume (MT)</b>	-	-
<b>Actual CSPK Volume Sold as RSPO Certified (MT)</b>	-	-
<b>Actual CSPK Volume Sold as Conventional (MT)</b>	-	-
<b>Actual CSPK Volume Sold under Other Scheme (MT)</b>	-	-

### 3.7. Information of Previous & Current License (Mass Balance)

Name of Palm Oil Mill	Bukit Makmur Palm Oil Mill			
Information of License	Previous Year License		Current Year License	
License Period	Start Date	27 Dec 2022	Start Date	27 Mar 2024
	End Date	26 Mar 2024	End Date	26 Mar 2025
Actual Production Period Reported	From	27 Dec 2022	From	27 Mar 2024
	To	26 Mar 2024	To	31 Oct 2024
Projected FFB Certified Volume (MT)	145,000		116,000	
Actual production of FFB (MT)	135,441		78,878	
Projected CSPO Certified Volume (MT)	35,525		26,710	
Actual CSPO Production Volume (MT)	32,830		19,372	
Actual CSPO Volume Sold as RSPO Certified (MT)	0		0	
Actual CSPO Volume Sold as Conventional (MT)	32,830		19,372	
Actual CSPO Volume Sold under Other Scheme (MT)	0		0	
Total Actual CSPO Volume Sold (MT)	32,830		19,372	
Actual CSPO credits sold (where applicable) (MT)	0		0	

<b>Projected CSPK Certified Volume (MT)</b>	7,250	5,350
<b>Actual CSPK Production (MT)</b>	6,135	3,738
<b>Actual CSPK Volume Sold as RSPO Certified (MT)</b>	5,759	2,799
<b>Actual CSPK Volume Sold as Conventional (MT)</b>	0	0
<b>Actual CSPK Volume Sold under Other Scheme (MT)</b>	0	0

## 4. Audit Programme

## 4.1. Audit Methodology

The on-site assessment was conducted on **29 October to 01 November 2024**. The audit programme is included as Section 2.3. Where applicable, prior to the initial certification and recertification audit, 30 days Public Notification was made through the RSPO and BSI website on 12 September 2024.

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

The Critical NC close out on-site assessment was conducted on 08 January 2025. The audit programs are included in Section 4.3.

The methodology for collection of objective evidence included physical site inspections, observation of tasks and processes, interviews of staff, workers and their families and external stakeholders, review of documentation and monitoring data Indonesia National Interpretation 2022 of the Independent Smallholder Standard 2019 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

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

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates. Fieldworkers were interviewed informally in small groups in the field. In addition, the wives of workers and staff were interviewed in informal group meetings at their housing. Separate visits were made to each of the local communities to meet with the village head and residents. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Section 10.

The non-conformities for this audit are detailed in Section 7 and unless it is stated in this section, all previous nonconformities including minor nonconformities are remains closed.

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

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

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

#### 4.2. Audit Team Member

<b>Name</b>	<b>Role</b>	<b>CAB Auditor Number</b>
Naila Karima	Lead Auditor	ASI1XAEFE3
Andi Pratama Pasaribu	Auditor	ASI1O7AJ4P
Haikal Ramadhan Kharismansyah	Auditor	ASI16DUQBP

### 4.3. Audit Plan

Date	Time	CAB Auditor Number	Location	Activity
Tuesday, 29 Oct 2024	08.00 – 09.00 am	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Regional Head Office	Opening Meeting: - Auditee Speech (Introduction of PIC, Profile of Certified Management Unit) - Auditor Team Speech (Introduction, Audit Objective, Audit Scope, Audit Plan Discussion, Determine of Audit Sample, Transparency and Confidentiality Clarification)
	09.00 – 12.00 am	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Regional Head Office	Stakeholder Consultation with interested and affected parties: <ul style="list-style-type: none"> <li>• Stakeholder consultation to relevant agencies of Kotawaringin Timur Regency</li> <li>• Stakeholder consultation with local community/villagers</li> <li>• Stakeholder consultation with previous landowners</li> <li>• Stakeholder consultation with gender committee and worker union.</li> <li>• Stakeholder consultation with contractor &amp; FFB supplier</li> </ul> <p>Document review: General information; time bound plan; partial certification verification; RSPO P&amp;C (Management Plan); Best Management Practices, Social policy and implementation, Continual Improvement.</p>
	12.00 – 02.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Guest House	Break
	02.00 – 04.30 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Makmur Mill	Field Visit Bukit Makmur Mill <ul style="list-style-type: none"> <li>• RSPO Supply Chain (FFB Receiving, Weighbridge), Hazardous &amp; Toxic Storage, Chemical Storage, Fire Control Simulation, Effluent Pond</li> <li>• Processing Station (Fertilizer, Tippler, Press, Clarification, Ripple Mill), Power Station, Workshop</li> </ul> <p>Document review Bukit Makmur Mill</p> <ul style="list-style-type: none"> <li>• Verification of Supply Chain Data</li> </ul>

				<ul style="list-style-type: none"> <li>Data verification of RSPO P&amp;C (Best management practices Mill, OHS, EMS, Social and Labour)</li> </ul>
	04.30 – 05.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Makmur Mill	Wash up meeting
Wednesday, 30 Oct 2024	08.00 am - 12.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Makmur Estate	<p>Field Visit Bukit Makmur Estate</p> <p>Aspect to be verified:</p> <ul style="list-style-type: none"> <li>Implementation of Legal aspect (boundaries, occupied land, disputes – if any).</li> <li>Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management).</li> <li>Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application).</li> <li>Implementation of Occupational Health &amp; Safety Aspect.</li> <li>Implementation of Employment Procedure and Mechanism Aspect.</li> <li>Observation of Workers Facilities (Housing, School, Worship Place).</li> </ul>
	12.00 – 02.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Guest House	Break
	02.00 – 04.30 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Makmur Estate	Document review Bukit Makmur Estate Data verification of RSPO P&C (Best management practices Estate, OHS, EMS, Social and Labour)
	04.30 – 05.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Makmur Estate	Wash up meeting
Thursday, 31 Oct 2024	08.00 am - 12.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Kecubung Estate	Field Visit Bukit Kecubung Estate Aspect to be verified:

				<ul style="list-style-type: none"> <li>• Implementation of Legal aspect (boundaries, occupied land, disputes – if any).</li> <li>• Implementation of Environmental, Conservation and Waste Management Aspect (Inspection to Chemical Storage, Fertilizer Storage, Hazardous Waste Storage, Fire Control Facilities, Waste Management).</li> <li>• Implementation of Agronomy Aspect (Harvesting &amp; Transportation, Manuring, Pesticides Application, Road Maintenance, Biological Control Monitoring, EFB Application).</li> <li>• Implementation of Occupational Health &amp; Safety Aspect.</li> <li>• Implementation of Employment Procedure and Mechanism Aspect.</li> </ul> <p>Observation of Workers Facilities (Housing, School, Worship Place).</p>
	12.00 – 02.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Guest House	Break
	02.00 – 04.30 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Kecubung Estate	Document review Bukit Kecubung Estate Data verification of RSPO P&C (Best management practices Estate, OHS, EMS, Social and Labour)
	04.30 – 05.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Bukit Kecubung Estate	Wash up meeting
Friday, 01 Nov 2024	08.00 – 10.00 am	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Regional Head Office	Completion of checklist and clarification/ follow-up on outstanding audit issues
	10.00 – 11.00 am	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Regional Head Office	Auditor team discussion and Report Preparation
	11.00 am – 01.00 pm	ASI1XAEFE3 ASI1O7AJ4P ASI16DUQBP	Guest House	Break
	01.00 – 03.00 pm	ASI1XAEFE3 ASI1O7AJ4P	Regional Head Office	Closing Meeting

		ASI16DUQBP		<ul style="list-style-type: none"> <li>• Presentation of audit findings (Noteworthy Positive Component, Non-Conformities, OFI, Timeline of CAR's, Conclusion).</li> <li>• Comments, Responses and Questions.</li> </ul>
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### NCR Close Out

Date	Time	CAB Auditor Number	Location	Activity
Wednesday, 08 Jan 2025	08.00 am - 12.00 pm	ASI1XAEFE3	Bukit Makmur Estate Bukit Kecubung Estate Bukit Makmur Mill	Verification onsite against findings during RAV as below: <ul style="list-style-type: none"> <li>• NCR Ref 2567194-202410-M1</li> <li>• NCR Ref 2567194-202410-M2</li> <li>• NCR Ref 2567194-202410-M3</li> <li>• NCR Ref 2567194-202410-M4</li> <li>• NCR Ref 2567194-202410-M5</li> </ul>
	12.00 – 02.00 pm	ASI1XAEFE3	Guest House	Break
	02.00 – 04.00 pm	ASI1XAEFE3	Bukit Makmur Estate Bukit Kecubung Estate Bukit Makmur Mill	Continue verification onsite
	04.00 – 05.00 pm	ASI1XAEFE3	Regional Head Office	Conclusion of the NCR Close Out

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

Not Applicable

#### 4.5. Sampling Details

Description of Management Unit	Number of Estate/Members/Mills	Risk Factor	Result $x = (\sqrt{y}) \times (z)$	Total Sampled
<i>Mill</i>	1	N/A	N/A	All mills shall be audited.
<i>Own/Managed Estates</i>	2	High Risk	2	2
<i>Scheme Smallholder</i>	-	Choose an item	-	-
<i>Scheme Outgrower</i>	-	Choose an item	-	-
<i>Independent Outgrower</i>	-	Choose an item	-	-

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
	2024	2025	2026	2027	2028
Bukit Makmur Mill	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bukit Makmur Estate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bukit Kecubung Estate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

#### 4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Naila Karima	
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;	2 years working experience in palm oil plantations
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;	Since 2012 working experience as auditor RSPO and ISPO
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Completed Endorsed RSPO P&C Lead Auditor course, Refresher for RSPO endorsed P&C lead auditor course every three (3) years. ISPO Auditor/Lead Auditor Course, SA8000, RSPO Labour Auditing Training, RSPO ISH Standard Training, Lead Auditor Course ISO 9001, Lead Auditor Course ISO 14001, Lead Auditor Course OHSAS 18001.

<b>Audit Team Members: Andi Pratama Pasaribu &amp; Haikal Ramadhan Kharismansyah</b>		
<b>Requirements</b>	<b>CAB Auditor Number</b>	<b>Description</b>
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	Audit Team Leader: ASI1XAEFE3	Bachelor's degree majoring Occupational Safety and Health, Faculty of Public Health, University of Indonesia
	Audit Team Member 1: ASI1O7AJ4P	Bachelor's degree majoring Social Economy, Jember University
	Audit Team Member 2: ASI16DUQBP	Bachelor's degree in majoring Plant Pest and Disease from Padjadjaran University.
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	Audit Team Member 1: ASI1O7AJ4P	5 years working experience as Field Agronomy Assistant.
	Audit Team Member 2: ASI16DUQBP	3 Years working experience in oil palm industry as Agronomy Assistant.
Successfully completed an RSPO endorsed P&C lead auditor course	Audit Team Leader: ASI1XAEFE3	Completed Endorsed RSPO P&C Lead Auditor Training Course
	Audit Team Member 1: ASI1O7AJ4P	Completed Endorsed RSPO P&C Lead Auditor Training Course
	Audit Team Member 2: ASI16DUQBP	Completed Endorsed RSPO P&C Lead Auditor Training Course
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	Audit Team Leader: ASI1XAEFE3	Lead Auditor Course ISO 9001 Lead Auditor Course ISO 14001 Lead Auditor Course OHSAS 18001.
	Audit Team Member 1: ASI1O7AJ4P	Lead Auditor Course ISO 9001 Lead Auditor Course ISO 14001 Lead Auditor Course ISO 45001
	Audit Team Member 2: ASI16DUQBP	Lead Auditor Course ISO 14001 Lead Auditor Course ISO 45001
Demonstrable understanding of the latest version of RSPO Certification Systems	Audit Team Leader: ASI1XAEFE3	Has completed the RSPO P&C Refresher course in 2023
	Audit Team Member 1: ASI1O7AJ4P	Has completed the RSPO P&C Refresher course in 2022
	Audit Team Member 2: ASI16DUQBP	Has completed the RSPO P&C Refresher course in 2023
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with	Audit Team Leader: ASI1XAEFE3	Has completed Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation

FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	Audit Team Member 1: ASI107AJ4P	Has completed Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation
	Audit Team Member 2: ASI16DUQBP	Has completed Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation
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.	Audit Team Member 1: ASI107AJ4P	8 years working experience as RSPO Auditor / Lead Auditor.
	Audit Team Member 2: ASI16DUQBP	5 years working experience as RSPO Auditor and RSPO Lead Auditor
Knowledgeable and experience of the local/regional laws	Audit Team Leader: ASI1XAEFE3	Have knowledge and experience of the local/regional laws
	Audit Team Member 1: ASI107AJ4P	Have knowledge and experience of the local/regional laws
	Audit Team Member 2: ASI16DUQBP	Have knowledge and experience of the local/regional laws
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	Audit Team Leader: ASI1XAEFE3	2 years working experience in palm oil plantations.
	Audit Team Member 1: ASI107AJ4P	5 years working experience as Field Agronomy Assistant
	Audit Team Member 2: ASI16DUQBP	3 Years working experience in oil palm industry as Agronomy Assistant
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;	Audit Team Leader: ASI1XAEFE3	Completed Lead Auditor Course OHSAS 18001.
	Audit Team Member 1: ASI107AJ4P	Completed CQI and IRCA Certified ISO 45001 Lead Auditor Training Course
	Audit Team Member 2: ASI16DUQBP	Completed CQI and IRCA Certified ISO 45001 Lead Auditor Training Course
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;	Audit Team Leader: ASI1XAEFE3	Completed SA8000, RSPO Labour Auditing Training
	Audit Team Member 1: ASI107AJ4P	Completed training SMETA, April 2021, BSI, Jakarta
	Audit Team Member 2: ASI16DUQBP	Completed SA8000, RSPO Labour Auditing Training
Experience in handling of land rights, gender and indigenous peoples' issues;	Audit Team Leader: ASI1XAEFE3	Completed SA8000, RSPO Labour Auditing Training

	Audit Team Member 1: ASI107AJ4P	Experience in handling of land rights, gender and indigenous peoples' issues in Palm Oil Plantation
	Audit Team Member 2: ASI16DUQBP	Completed SA8000, RSPO Labour Auditing Training
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	Audit Team Leader: ASI1XAEFE3	Completed CQI and IRCA Certified ISO 14001 Lead Auditor Training Course
	Audit Team Member 1: ASI107AJ4P	Completed CQI and IRCA Certified ISO 14001 Lead Auditor Training Course
	Audit Team Member 2: ASI16DUQBP	Completed CQI and IRCA Certified ISO 14001 Lead Auditor Training Course
Fluent in one of the main national languages	Audit Team Leader: ASI1XAEFE3	Fluent in English and Bahasa Indonesia
	Audit Team Member 1: ASI107AJ4P	Fluent in English and Bahasa Indonesia
	Audit Team Member 2: ASI16DUQBP	Fluent in English and Bahasa Indonesia
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.	Audit Team Leader: ASI1XAEFE3	-
	Audit Team Member 1: ASI107AJ4P	Complete RSPO Supply Chain Certification Standard Course
	Audit Team Member 2: ASI16DUQBP	Complete RSPO Supply Chain Certification Standard Course

## 5. Audit Findings & Results

Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results	
<b>Principle 1: Behave Ethically and Transparently</b>				
<b>Criterion 1.1:</b>				
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)	<p>Management documents that are specified in the RSPO P&amp;C are made publicly available and shall include (but are not necessarily limited to):</p> <ul style="list-style-type: none"> <li>• Land titles/user rights (Criterion 2.2);</li> <li>• Occupational health and safety plans (Criterion 4.7);</li> <li>• Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8);</li> <li>• HCV documentation (Criteria 5.2 and 7.3);</li> <li>• Pollution prevention and reduction plans (Criterion 5.6);</li> <li>• Details of complaints and grievances (Criterion 6.3);</li> <li>• Negotiation procedures (Criterion 6.4);</li> <li>• Continual improvement plans (Criterion 8.1);</li> <li>• Public summary of certification assessment report; Human Rights</li> </ul>		<p>The company has set the documents that are made publicly available in each unit POM and Estate as in “<i>Daftar Dokumen yang dapat diakses Publik</i>” update 2024, e.g:</p> <ul style="list-style-type: none"> <li>• Company Vision and Mission</li> <li>• Organizational structure and job description</li> <li>• Long-term plan</li> <li>• Company annual work plan</li> <li>• Operational activity report</li> <li>• Company Regulations</li> <li>• Environmental Management and Monitoring Activity Report (RKL/RPL)</li> <li>• Internal &amp; External Communication Logbook</li> <li>• Stakeholder List, etc.</li> </ul> <p>Based on stakeholder consultation, it was conveyed that stakeholders have known the types of documents that can be accessed by the public. And if there is a request for information/data, the Company will respond to the request for information.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	Policy (Criterion 6.13).			
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		Based on consultation with the stakeholders, review of Logbook of incoming mail and response, and review of mandatory report, it is known that the information provided to stakeholders delivered in Indonesian language. There is no migrant worker, and all surrounding communities understood Indonesian language.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
1.1.3 (C)	Records of requests for information and responses shall be maintained.		The company have a procedure about request for information as stated in SOP Transparency and Mechanism (Document number: BGA-SOP-KMB 16-RO). The procedure explains that information can be accessed by submitting a request for information verbally, e-mail, fax, telephone, or direct visit. The information requested requires coordination between departments and requires preparation time, so it is necessary to convey that there will be a confirmation notification no later than 10 days after the request is received by the information providing official. And the official concerned is obliged to consult with the highest leadership to obtain approval to accept or reject requests for information. Based on document verification and stakeholder consultation with government	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>agencies of Kotawaringin Timur Regency revealed that the company had reported mandatory reporting regularly to the relevant agencies.</p> <p>Request for information have been recorded in logbooks available in Mill and Estate. Based on verification in period November 2023 to September 2024 that there were no requests for information, but there were several incoming letters, all of which were proposal for assistance/donation which had been responded by the company.</p>	
1.1.4 (C)	<p>Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p>		<p>The company shown the <i>Prosedur Komunikasi</i> (KMB-SUST-SOP-09, dated 03 December 2019), this procedure aims to provide practical guidance for communication between the company and its stakeholders.</p> <p>Nominated management official for communications is under Public Relationship (HUMAS) Department. Person in charge for PT Karya Makmur Bahagia is Mr. Agung Fajar Iskandar assigned by letter No. 045/STG/Reg.Mentaya/I/2024, dated 15 February 2024.</p> <p>Based on stakeholder consultation with government agencies, it is known that stakeholders know about the mechanism for delivering information.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		<p>The company have a list of contact and detailed stakeholder information and available in document “Daftar Stakeholder PT Karya Makmur Bahagia Periode 2024” which consists of:</p> <ul style="list-style-type: none"> <li>• Provincial Government level (7 bodies)</li> <li>• Regency Government level (11 bodies)</li> <li>• Sub-district Government level (4 bodies)</li> <li>• Villages level (5 villages)</li> <li>• Community leaders (4 persons)</li> <li>• Scheme Smallholders (6 cooperatives)</li> <li>• Contractors (3 contractors)</li> <li>• Internal (5 organisations)</li> <li>• Non-FFB suppliers (22 supplier)</li> <li>• FFB suppliers (37 suppliers)</li> <li>• Education and Bank (2 organisations)</li> <li>• Hospital (2 hospitals)</li> <li>• Vendor (9 vendor)</li> <li>• Adjacent Company (3 companies)</li> </ul> <p>In this assessment, the auditor verifies the contact number listed, based on this verification it is known that the contact number listed is appropriate and can be contacted by the relevant personnel.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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<b>Criterion 1.2:</b> 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.		<p>The company shown the Code of Conduct (BGA-COC-HC-333.1-R0), which was signed by Top Management on 28 October 2014. This policy applies for all parties involved in all operational levels of the company, including:</p> <ul style="list-style-type: none"> <li>• The basic principles of Good Corporate Governance such as transparency, accountability, responsibility, independence and fairness and equality</li> <li>• Company ethical standards towards stakeholders such as the community and the surrounding environment, government, business partners, suppliers/ contractors/ vendors and others.</li> <li>• Giving and receiving of gifts, bribes, and others</li> <li>• Sanctions for violations, etc.</li> </ul> <p>In the above policy document, matters related to the code of ethics have been explained for example, the principles of the code of ethics; conflict of interest; accurate report; bribery &amp; illegal acts or unethical trade practices; entertainment and gifts; abuse of office; insider trading; confidentiality; limitation of application; media relations; and others.</p>

- Conform
- Major Nonconformity
- Minor Nonconformity
- Opportunity for Improvement
- Not Applicable (justification required)

			<p>This policy covers all operational activities of the company, including the prohibition of corruption, bribery and fraud in the use of funds and resources as well as compliance with reasonable business practices.</p> <p>PT BGA's Code of Conduct has been made available to all interested parties, including through the company's official website at <a href="https://bumitama-agri.com/wp-content/uploads/2021/11/BGA-COC-HC-333_1-R0_Code_of_Conduct.pdf">https://bumitama-agri.com/wp-content/uploads/2021/11/BGA-COC-HC-333_1-R0_Code_of_Conduct.pdf</a>.</p> <p>Based on interviews with workers and contractors stated that all of them had received dissemination related to the company's code of ethics which includes prohibition of corruption, bribery and fraud in the use of funds and resources and adherence to reasonable business practices in all operational areas. The workers and contractors explained that it is not permissible to take actions that violate the company's code of ethics, for example committing crimes, gambling, domestic violence, bribery and so on.</p> <p>Based on the explanation above, it can be concluded that the company has committed to act ethically in all business operations and transactions in accordance with the code of ethics policy that has been approved by the company.</p>	
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<p>1.2.2</p>	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p>		<p>The company has methods to monitor compliance and the implementation of overall ethical business policies and practices, such as internal audit and field monitoring. The contractor has received a dissemination regarding the policy of the code of ethics given at the time of signing the works agreement and the contractor has a Vendor Integrity Pledge, in which it is committed to comply with all applicable codes of ethics in the company.</p> <p>A reporting mechanism has been established for violations, including a whistleblower mechanism that guarantees the confidentiality of the reporter's identity. In addition to being listed on website at <a href="https://bumitama-agri.com/governance/#grievances-and-whistleblowing">https://bumitama-agri.com/governance/#grievances-and-whistleblowing</a>, field observations have shown that a hotline telephone number has been installed for reporting related matters. The Code of Conduct applies to the company's internal staff and all parties working with the company.</p> <p>Based on interviews with workers estate (harvesters, manuring workers, and pesticide operator BMKE and BKCE) and BMKM (boiler operator, engine room operator and security) who stated that all of them was aware of Whistle Blowing A system that has been implemented and can be accessed by</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>all workers, including contract workers. In addition, there are statements from third parties (contractors) in collaboration with the certification unit, namely that they have been given socialization related to the code of ethics and the Whistle Blowing System before ratifying the cooperation agreement. This is done to ensure that before collaborating with the certification unit, his party does not commit a violation or can report a violation when a certification unit commits a violation during the collaboration.</p> <p>During the period 2023/2024 there have been no reports related to violations committed by internal/external parties and this is evidenced by the results of a document review related to reporting documentation for the Whistle Blowing System via email or telephone indicated by the Internal Audit, Management or Complaint System.</p>	
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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.

<p>2.1.1 (C)</p>	<p>The unit of certification complies with applicable legal requirements.</p>		<p>The company has list of regulations of 2024 that includes local regulations and national regulation updated annually. List of laws/regulations listed has covers several aspects such as land permit and legality, manpower, occupational health and safety, best management practices and environment.</p> <ul style="list-style-type: none"> <li>• Law Register “Daftar Ketentuan Hukum dan Peraturan Perundangan Keselamatan dan Kesehatan Kerja No.LAW-KMB-001 rev.11” dated 31 October 2023. Latest update “Peraturan Menteri Kesehatan Republik Indonesia No.2 Tahun 2023 tentang Peraturan Pelaksanaan Peraturan Pemerintah Nomor 66 Tahun 2014 tentang Kesehatan Lingkungan”; evaluation compliance Yes; implementation monitoring of air ambient parameter.</li> <li>• Law Register “Daftar Ketentuan Hukum dan Peraturan Perundangan Lingkungan Hidup No.LAW-KMB-002 rev.11” dated 31 October 2023. Latest update “Peraturan Menteri Lingkungan Hidup dan Kehutanan Republik Indonesia No.9 Tahun 2023 tentang Perizinan Berusaha dan</li> <li>• Persetujuan Pemerintah di Bidang Pengelolaan Limbah Bahan Berbahaya dan Beracun”; evaluation compliance Yes; implementation through management of hazardous waste storage with permit.</li> </ul>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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			<ul style="list-style-type: none"> <li>• Law Register “Daftar Ketentuan Hukum dan Peraturan Perundangan Perkebunan No.LAW-KMB-003 rev.12” dated 31 May 2024. Latest update “Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia No.2 Tahun 2024 tentang Tata Cara Perizinan Berusaha Penggunaan Sumber Daya Air dan Persetujuan Penggunaan Sumber Daya Air”; evaluation compliance Yes; implementation through report of water use on quarterly basis.</li> <li>• Law Register “Daftar Ketentuan Hukum dan Peraturan Perundangan Ketenagakerjaan No.LAW-KMB-004 rev.11” dated 31 May 2024. Latest update “Keputusan Gubernur Kalimantan Tengah No. 188.44/552/2023 tentang Upah Minimum Kabupaten/Kota Tahun 2024”; evaluation compliance Yes; implementation adjustment of minimum wage for worker.</li> </ul>	
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.		<p>The company was referring to “Standard Operating Procedure Coreporate Communication &amp; Sustainability Identifikasi dan Audit Pemenuhan Aturan dan Persyaratan Hukum yang Berlaku No.BGA-SOP-CCS-1102.1-R0” dated 9 May 2012. It was stipulating that:</p> <ul style="list-style-type: none"> <li>• Identification and review of applicable legal requirement for manpower carried out by Human Capital Group Department.</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>• Identification and review of applicable legal requirement for OHS carried out by Corporate Communication Sustainability Department.</li> <li>• Identification and review of applicable legal requirement for plantation and permits carried out by Public Affairs Department.</li> <li>• Latest information on laws and legal requirement update gathered from different sources: newspaper, magazine, TV, government authorities, internet, radio. Corporate Communication Sustainability Department coordinate on the update to relevant internal and external parties. Special staff shall conduct evaluation of new laws and legal requirements and prepare recommendation with related Legal Department.</li> <li>• All review and evaluation resulting from evaluation registered by Corporate Communication Sustainability Department called “Law Register” and disseminated to all related department.</li> <li>• Law Register shall be updating whenever new laws and regulation changes.</li> </ul> <p>The implementation of this procedure is the issuance of a law register document containing regulations that must be fulfilled and are relevant to the company's operational activities, including for third</p>	
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			<p>parties working with the company (contractors). The law register is divided into several aspects, namely: Occupational safety and health, environment, labor, and plantation. To ascertain whether there are additions and subtractions to the relevant regulations, a review is conducted every year with the last update on 31 May 2024.</p> <p>To ensure legal compliance of the Company and third parties in the Company, regular monitoring is conducted once a year through compliance audits/internal audits. The last internal audit for Administration, Finance &amp; Operations was conducted on 13 to 22 March 2024. In addition to compliance audits/internal audits, the company monitors and evaluates third parties (contractors) through contractor evaluation activities at least once a year. The types of evaluations carried out include compliance with contracts, contractor quality, and performance, the accuracy of work completion, compliance with labor, OHS housekeeping, and environmental regulations.</p>	
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2.1.3	<p>Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.</p>		<p>The company has a boundary marking maintenance procedure which is contained in the HGU Poles Maintenance document Number KMB-GIS-SOP-01, dated 27 July 2017. In this procedure it is explained that monitoring the condition of HGU poles is the responsibility of the Manager where monitoring is carried out at least once every 4 months.</p> <p>Bukit Makmur Estate having 24-unit boundary poles while Bukit Kecubung Estate having 39 unit. Based on the last monitoring in September 2024, all boundary poles in clearly demarcated and visibly maintained.</p> <p>During this audit, auditor team has visited boundary poles KMB-90; KMB-72 and KMB-52 in Bukit Makmur Estate and KMB-973; KMB-1 and KMB-6 in Bukit Kecubung Estate. All this boundary poles sample clearly demarcated and visibly maintained.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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<b>Criterion 2.2:</b> 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.		<p>Unit of certification has had the updated list of contracted parties as follows:</p> <ul style="list-style-type: none"> <li>• PT Surya Mentaya Jaya – CPO transporter. Valid until 31 December 2024.</li> <li>• CV Lintas Mentaya – CPO transporter. Valid until 31 December 2024.</li> <li>• CV Catur Borneo Abadi – CPO transporter. Valid until 31 December 2024.</li> </ul> <p>Based on the auditor review on the contract, the contract has covered the issues related to zero usage of underage worker, PPE usage, avoid environmental pollution such as uncontrolled hazardous waste disposal, maintaining business ethical policy and ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>During this assessment, the team auditor found that there is no temporary worker exist. All worker has been appointed as permanent worker.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<p>2.2.2</p>	<p>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</p>		<p>Until this assessment, unit of certification working with 3 contractors as follows:</p> <ul style="list-style-type: none"> <li>• PT Surya Mentaya Jaya – CPO Transporter</li> <li>• CV Lintas Mentaya – CPO Transporter</li> <li>• CV Catur Borneo Abadi – PK Transporter</li> </ul> <p>Working agreement with these three contractors contain specific clause such as:</p> <ul style="list-style-type: none"> <li>• Disallowing child, forced and trafficked labour.</li> <li>• OHS implementation.</li> <li>• Pay minimum wage.</li> <li>• Registering their worker in social and health insurance.</li> <li>• Comply with national and local regulation.</li> </ul> <p><b>Verification on minor NC (previous assessment):</b></p> <ul style="list-style-type: none"> <li>• Unit of certification has appointed Setiawan Kurniadi as personnel in charge to evaluating CPO and PK transporter based on appointment letter issued by Mill Manager on 8 January 2024.</li> <li>• Working agreement between the contractor and their workers and following the national regulation and company policies. For example: appointment letter CV Catur Borneo</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
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			<p>Abadi, CV Lintas Mentaya and PT Surya Mentaya Jaya.</p> <ul style="list-style-type: none"> <li>• Annual identification and evaluation schedule from personnel in charge to evaluating CPO and PK transporter.</li> <li>• Evaluation result based on minute of evaluation dated 8 January 2024. All contractor has been complied with the regulation and clause written in the contract.</li> <li>• Evidence of registration to the national health insurance or worker insurance (BPJS Kesehatan/BPJS Ketenagakerjaan) for worker of CV Lintas Mentaya (9 workers) and CV Catur Borneo Abadi (34 workers).</li> </ul> <p>Based on evidence verified above, this noncompliance <b>satisfactorily closed</b>.</p>	
2.2.3	<p>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.</p>		<p>Bukit Makmur Mill only accepts FFB from estates within the same company group (Bumitama Agri Ltd). Bumitama Agri Ltd has a Human Rights Policy, one of the clauses of which states that the company does not tolerate child labor, any form of child exploitation, or violence against children. The company is committed to prohibiting the use of child labor and forced labor or trafficking of workers. The policy applies to all BGA global operations, including subsidiaries, joint ventures, and third-party suppliers.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Mill engage with CPO/PK transporter. According to the information in previous indicator 2.2.1, the contract has covered the issues related to zero usage of underage worker, PPE usage, avoid environmental pollution such as uncontrolled hazardous waste disposal, maintaining business ethical policy and ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p>	
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<b>Criterion 2.3:</b> 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: <ul style="list-style-type: none"> <li>• Information on geo-location of FFB origins</li> <li>• Proof of the ownership status or the right/claim to the land by the grower/ smallholder</li> <li>• Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul>	<p>Bukit Makmur Mill implementing mass balance module which mean mill received FFB from certified and uncertified sources. All FFB supplier is sister company under Bumitama Gunajaya Agro's management (direct sources) which is already shortlisted under approved timebound plan. Based on document verification during this assessment, current list of FFB supplier as follows:</p> <p>Certified source:</p> <ul style="list-style-type: none"> <li>• Bukit Makmur Estate (BMKE) – PT Karya Makmur Bahagia: RSPO certified. Total area 3,499.23 Ha.</li> <li>• Bukit Kecubung Estate (BKCE) - PT Karya Makmur Bahagia: RSPO certified. Total area 3,212.12 Ha.</li> <li>• Gunung Makmur Estate (GMKE) - PT Karya Makmur Bahagia: RSPO certified. Total area 3,669.63 Ha.</li> <li>• Bukit Daman Estate (BDME) - PT Karya Makmur Bahagia: RSPO certified. Total area 1,795.74 Ha.</li> <li>• Sungai Mentaya Estate (SMNE) - PT Karya Makmur Bahagia: RSPO certified. Total area 2,923.53 Ha.</li> </ul> <p>Uncertified source:</p>

- Conform
- Major Nonconformity
- Minor Nonconformity
- Opportunity for Improvement
- Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>• Bukit Makmur Estate (BMKE) – PT Karya Makmur Bahagia: non-certified.</li> <li>• Bukit Kecubung Estate (BKCE) – Waringin Jaya PT Karya Makmur Bahagia: non-certified.</li> <li>• Gunung Makmur Estate (GMKE) - PT Karya Makmur Bahagia: non-certified.</li> <li>• Bukit Daman Estate (BDME) – Usaha Bersama PT Karya Makmur Bahagia and PT Tanah Tani Lestari: non-certified. Total area</li> <li>• Sungai Mentaya Estate (SMNE) - PT Karya Makmur Bahagia: non-certified.</li> <li>• Batang Hijau Estate (BHJE) – Lestari and Makarti Jaya (PT Karya Makmur Bahagia): non-certified.</li> <li>• Beringin Agung Estate (BAGE) – Mekar Jaya and Tani Santoso (PT Karya Makmur Bahagia): non-certified.</li> <li>• Mulya Agung Estate (MAGE) – Sekar Tani and Marga Rahayu (PT Karya Makmur Bahagia); Hapakat (PT Tanah Tani Lestari): non-certified.</li> <li>• Sungai Penyahuan Estate (SPYE) – Usaha Bersama and Eka Kaharap (PT Tanah Tani Lestari): non-certified.</li> <li>• Bukit Bahagia Estate (BBGE) – Berkat Usaha Bersama (PT Tanah Tani Lestari): non-certified.</li> <li>• Sungai Puring Estate (SPGE) – Telawang Bersatu PT Langgeng Makmur Sejahtera and Eka Kaharap (PT Tanah Tani Lestari): non-certified.</li> </ul>	
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			<ul style="list-style-type: none"> <li>Bukit Harapan Estate (BHPE) – Hinje Ate (PT Langgeng Makmur Sejahtera): non-certified.</li> <li>Sungai Merayak Estate (SMRE) – Bina Tani and Rika Bersatu (PT Tanah Tani Lestari): non-certified.</li> </ul>	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1.</p> <p>PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.</p>		<p>Until this assessment, Bukit Makmur Mill only received FFB from sister company under Bumitama Gunajaya Agro's management (direct sources) which is already shortlisted under approved timebound plan.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

### 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)	<p>A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly developed business case for Scheme Smallholders.</p>		<p>PT Karya Makmur Bahagia has set their 5 years financial plan that approved by top management for period 2023 – 2028. This long-term plan covering factor as follows:</p> <p>Production</p> <ul style="list-style-type: none"> <li>FFB production</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement
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			<ul style="list-style-type: none"> <li>• OER</li> <li>• KER</li> <li>• CPO Production</li> <li>• PK Production</li> </ul> <p>Sales:</p> <ul style="list-style-type: none"> <li>• Estimation of CPO price</li> <li>• Estimation of PK price</li> <li>• Exchange average</li> <li>• Inflation</li> <li>• Income from CPO sell</li> <li>• Income from PK sell</li> </ul> <p>Cost:</p> <ul style="list-style-type: none"> <li>• Estate cost (manuring, upkeep, harvesting and general cost)</li> <li>• Mill cost (production and maintenance, general cost, purchasing smallholder's FFB and third party)</li> <li>• Selling cost</li> </ul> <p>Based on the long-term review above, it can be concluded that the business for the next 5 years still profitable where the income from CPO and PK selling can pay the cost and tax.</p>	<input type="checkbox"/> Not Applicable (justification required)
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3.1.2	<p>An annual replanting programme projected for a minimum of five years, is available.</p>		<p>Based on interviews with management representatives and verification of the company's long-term planning documents contained in the PT Karya Makmur Bahagia 2022-2027 5 Year Financial Projection document which was approved by the Head of Administration, it can be seen that PT KMB area 2 (BKCE and BMKE) does not yet have a plan and realization of Replanting activities and based on the results of field visits, no land clearing or replanting activities were found in PT KMB area 2 (BKCE and BMKE)..</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
3.1.3	<p>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:</p> <p>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</p>	<ul style="list-style-type: none"> <li>•</li> </ul>	<p>The Company has conducted an annual management review. The management review was conducted on June 13, 2024 which was attended by the Director, Management Representative, Managers, and all staff including supporting staff. The management review discussed related:</p> <ul style="list-style-type: none"> <li>• Results of operational and sustainability internal audits</li> <li>• Feedback from customers.</li> <li>• Process performance and product conformance.</li> <li>• Status of preventive and corrective actions.</li> <li>• Follow-up resulting from the management review.</li> <li>• Changes that may affect the management system; and</li> </ul>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<ul style="list-style-type: none"> <li>Recommendations for improvement</li> </ul>	
<b>Criterion 3.2:</b> 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)	<p>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.</p> <p>Action plans include continual improvement for the following:</p> <ul style="list-style-type: none"> <li>i. Optimising the yield of the supply base.</li> <li>ii. Reduction in use of pesticides (Criterion 7.2)</li> <li>iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7)</li> <li>iv. Waste reduction (Criterion 7.3)</li> <li>v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10)</li> <li>vi. Impacts on communities, workers and smallholders (Principle 6)</li> <li>vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)</li> </ul>		<p>The company shows the SOP Internal Audit (Document Number: KMB-SUST-SOP-39, 07/15/2024). The SOP states the following:</p> <ul style="list-style-type: none"> <li>- The results of the internal audit will be made by the Auditor in the form of an audit report.</li> <li>- The Auditor and Auditee agree on the time limit for correction and corrective actions for each audit finding.</li> <li>- Furthermore, the Auditee must make a Non-Conformity Analysis, plan Correction and Corrective Actions according to the time limit for correction and corrective actions set.</li> </ul> <p>Internal Audit Result Report dated 13 to 22 March 2024 with the scope of GMKM, GMKE, SMNE, BDME, BMKM, BMKE, BKCE. The internal audit results contained 10 non-conformities. There was a determination of Correction and Corrective Actions, but there was no Root Cause Analysis.</p> <p>Field findings at BMKM, BMKE and BKCE during the audit process, for example (but not limited to):</p> <ul style="list-style-type: none"> <li>- The BMKM press station operator did not bring a mask.</li> </ul>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>- Effectiveness of the availability of lifebuoys in each BMKM WWTP pool but in a condition tied with wire, and no life vest are available.</li> <li>- Handrails on the loading ramp area are damaged.</li> <li>- There is no identification of the number of lights in the BMKM process area.</li> <li>- Lack of understanding of the gender committee chair regarding company policies.</li> <li>- In the lockers at the BMKE BGS House, only 11 clean clothes are available for spraying workers, however, based on field visits to spraying activities, it is known that the number of workers is 21 workers.</li> <li>- 3 paramedics at the region II clinic do not yet have a Hiperkes certificate.</li> <li>- The hazardous waste Operator at Traksi does not yet have a competency certificate.</li> </ul> <p>Related to these findings, the company showed immediate correction, but there was no Root Cause Analysis and Corrective Action available.</p> <p>The company has not shown Root Cause Analysis for the fulfilment of non-conformities from Internal Audit and immediate correction of audit field findings.</p>	
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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.		The company has submitted the RSPO Metric Template Version 2.1, which has been completed using verified data from the company's records. This includes information such as the number of workers, production area, and records of workplace accidents. Following a review by the audit team, the submitted information was cross-verified against other documents, including supply chain records and workforce demographic data, ensuring consistency and accuracy.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 3.3:</b> 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.		The procedures used as a reference in carrying out operational activities include the following: <ul style="list-style-type: none"> <li>• <b>Plantation/Estate:</b> <ul style="list-style-type: none"> <li>- BGAAGRKS-SOP-01 Volume 1: Seeding (SOP-01), Land Preparation (SOP-02), Construction and Maintenance of Roads and Bridges (SOP-03), Construction and maintenance of ditches (SOP-04), Soil and Water Conservation (SOP-05), Planting Seed (SOP-06), Planting Oil Palm (SOP-07)</li> <li>- BGAAGRKS-SOP-01 Volume 2: Weed Control (SOP-08), Manuring (SOP-09), Pest and Disease Control (SOP-10)</li> </ul> </li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>- BGAAGRKS-SOP-01 Volume 3: Castration and Canopy Management (SOP-11), Oil Palm and Production Census (SOP-12), Harvesting (SOP-13), Pesticide Management (SOP-14), Transport Management (SOP-15), Marginal Land Management (SOP-16), Replanting (SOP-17)</li> <li>• <b>Palm Oil Mill:</b> <ul style="list-style-type: none"> <li>- Factory Operational Control (BGA-SOP-KMB/22-RO) approved on September 25, 2012, by Area Controller</li> <li>- Oil Palm Processing Procedure Volume I – III issued on January 2013. Volume I: Weighbridge (BGA-SOP-OP-1001.1-RO); Volume II: Loading Ramp (BGA-SOP-OP-1002.1), Sterilizer (BGA-SOP-OP-1002.2), Thresher (BGA-SOP-OP-1002.3), Digester and Press (BGA-SOP-OP-1002.4), Clarification (BGA-SOP-OP-1002.5), Nut and Kernel Separation (BGA-SOP-OP-1002.6), Boiler (BGA-SOP-OP-1002.7), Power Supply (BGA-SOP-OP-1002.8). Volume III: Storage Tank and Bul Silo (BGA-SOP-OP-1002.9), Final Effluent (BGA-SOP-OP-1002.10), Coomodity dispatch (BGA-SOP-OP-1002.11)</li> </ul> </li> </ul>	
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			<ul style="list-style-type: none"> <li>• <b>Occupational, Health and Safety</b> <ul style="list-style-type: none"> <li>- BGA-SOP-KMB-08-RO dated 17 September 2012 (OHS Committee)</li> <li>- BGA-SOP-KMB-12-RO dated 17 September 2012 (Hazard Identification Risk Analysis and Control)</li> <li>- BGA-SPO-KMB-14-RO dated 17 September 2012 (Fire Management and Emergency Situation)</li> </ul> </li> <li>• <b>Supply Chain</b> BGA-SUST-SOP-43-R1 related RSPO supply chain system.</li> </ul> <p>This procedure is available at the main and estate office and can be accessed by employees. Routine socialization regarding the implementation of the procedure is carried out during the morning briefing.</p>	
3.3.2	A mechanism to check consistent implementation of procedures is in place.		<p>Unit of Certification has SOP No KMB-SOP-SUST-35 who described internal audit include for RSPO/SCCS. ISPO. ISO 9001, ISO 14001, OHSAS 18001 and conduct at least once a year. Internal Audit Sustainability result will be discussed in yearly management review.</p> <p>Other than that there is routine monitoring conduct by the company i.e :</p> <ul style="list-style-type: none"> <li>- PPE Checking</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>- OHS and environment inspection.</li> <li>- Field observation by management representative</li> </ul> <p>Interview result with employee and management representative known that routine monitoring and checking for the implementation of procedure</p>	
3.3.3	Records of monitoring and any actions taken are maintained and available.	-	<p>Unit of certification shows the results of internal audits as one of the monitoring and evaluation efforts of the implementation of procedures, ongoing commitments, including the implementation of established policies. The results of the monitoring can be shown by:</p> <ul style="list-style-type: none"> <li>• RSPO internal audit on March 13-22, 2024, with the results found that there were 10 non-conformities. Scope of this Internal Audit RSPO is for GMKM and BMKM. From 10 nonconformities there is 1 (one) nonconformity identified in BMKM i.e. there was an engine room operator who did not wear earmuffs. This nonconformity stated comply in April 2024.</li> <li>• Operational internal audits are carried out annually to ensure that the implementation of procedures has been carried out consistently with the aspects examined including financial management, asset management, and production</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>optimization. Last internal audit is carried out on September 30, 2024</p> <p>Interview result with management representative and worker representative; other monitoring also conducts by supervise for example:</p> <ul style="list-style-type: none"> <li>- Monthly OHS Monitoring: First aid, PPE, Fire Extinguisher, work accident, etc.</li> <li>- Regular visits by Estate and Mill managers, for example to carry out detailed harvesting inspections or inspections of processing equipment in the Mill.</li> </ul>	
<p><b>Criterion 3.4:</b> 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.</p>				
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.		<p><b>Environmental Impact Assessment</b> PT Karya Makmur Bahagia – GMKM &amp; BMKM has environmental impact analysis documents and management plans as follows:</p> <ul style="list-style-type: none"> <li>• <b>“Laporan Utama Analisis Dampak Lingkungan (ANDAL)</b> Perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Karya Makmur Bahagia – Pusat Penelitian Lingkungan Hidup Universitas Palangka Raya – 2002” dated 9 August 2002. In the document stating the local community affected covering village of Rantau Tampang, Luwuk Kuwan, Tumbang Bajaneï,</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Tumbang Boloji, Tumbang Sepayang, Sungai Hanya. This document approved by Kotawaringin Timur Regency through “Surat Komisi Penilai Analisis Mengenai Dampak Lingkungan Kabupaten Kotawaringin Timur No.23/Komisi-Kotim/VIII/2002 – Perihal Persetujuan ANDAL, RKL, RPL perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Karya Makmur Bahagia” dated 9 August 2002. The approval permit cover plantation of 17.500 Ha. The potential environment impact identified by the team including: the decrease in Mentaya River quality and quantity; disturbance of flora and fauna; land fire potential; community health problem; community unrest.</p> <ul style="list-style-type: none"> <li>• <b>“Rencana Pengelolaan Lingkungan (RKL)</b> Perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Karya Makmur Bahagia – Pusat Penelitian Lingkungan Hidup Universitas Palangka Raya – 2002” dated 9 August 2002.</li> <li>• <b>“Rencana Pemantauan Lingkungan (RPL)</b> Perkebunan dan Pabrik Pengolahan Kelapa Sawit PT. Karya Makmur Bahagia – Pusat Penelitian Lingkungan Hidup Universitas Palangka Raya – 2002” dated 9 August 2002.</li> </ul> <p><b>Social Impact Assessment</b></p>	
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			<p>PT Karya Makmur Bahagia – GMKM &amp; BMKM has a social impact assessment carried out by Lingkar Komunitas Sawit (LINKS). The social impact assessment covers initial information gathering November 2018; field visit 4-20 December 2018; Document review January-August 2019; draft 1 presented September 2019-March 2020; Management review February-June 2020; report finalization June 2020.</p> <p>The assessment involving the communities and/or representative from villages: Rantau Katang, Rantau Tampang, Tumbang Mangkup, Luwuk Kowan, Tumbang Bajanei, Tumbang Boloji, Beringin Agung, Buana Mustika, Tanjung Harapan, Tumbang Sangai village under Telaga Antang district; Tumbang Sepayang, Agung Mulya, Gunung Makmur, Mulya Agung, Bhakti Karya, Waringin Agung village under Antang Kalang district; Tanjung Jorong, Bukit Makmur, Wonosari, Sungai Hanya village under Tualan district.</p> <p>The SIA identified direct positive impact: increase in land's economic value and productivity, employment with company, new source of income for community, community's access improvement, provision of social aid and infrastructure repair/maintenance assistance, positive</p>	
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			<p>perception from community. Indirect positive impact: increase community welfare and buying power, increase in money, commodities and service flow; new economic centre growth.</p> <p>Direct negative impact: decrease in community land ownership, land claim issue, difficulties in preparing community land's legalization, some complaint on plasma plantation management, company mill's operational complaint (road access and potholes), negative perception in community. Indirect negative impact: accusation of river pollution, changes in community working system, high cost of living and changes in community lifestyle.</p> <p>Social management plan:</p> <ul style="list-style-type: none"> <li>• Resolve tenurial issues in HGU PT. Karya Makmur Bahagia, including socialization of company HGU boundary, inventory lands controlled by community, resolution of land claims based on inventory result.</li> <li>• Improve staff knowledge on FPIC.</li> <li>• Resolve gap using FPIC approach.</li> <li>• Managing the social relation with community and stakeholder.</li> <li>• Improve CSR program management through socialization and evaluation on CSR program proposal.</li> <li>• Managing the plasma program for smallholder.</li> <li>• Managing administration system on worker contract.</li> </ul>	
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			<ul style="list-style-type: none"> <li>• Improve housing and sanitation condition for worker, including waste disposal and security of housing for children.</li> <li>• Improve medical service for worker.</li> <li>• Improve education service management and their facility.</li> <li>• Improve childcare facility.</li> <li>• Improve worker's health and safety provision, including access to PPE.</li> <li>• Managing gender committee organization, worker cooperative and worker union – including capacity building;</li> </ul>	
3.4.2	<p>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.</p>		<p>Unit of certification shows the document Risk Identification and Control which was last reviewed on January 2024 for both estate and mill.</p> <ul style="list-style-type: none"> <li>• Mill – Risk Analysis has described all operational aspects and activities starting from security, weighbridge, boiler, engine room, powerhouse, loading ramp, sterilizer, threshing, pressing, WTP, WWTP, CPO dispatch, Clarification, etc.</li> <li>• Estate - Risk Analysis has described all operational aspects and activities such as harvesting, fertilizing, replanting, FFB transport, workshops, warehouses, pesticide application, warehouses, polyclinics. Etc</li> </ul> <p>Results of interviews with circle and path spraying workers, fertilizer workers, boiler</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>operators and engine room operators as well as WWTP officers, it is known that the risk analysis and controls have been routinely socialized at least once a week during the morning briefing. Apart from that, in the OHS Committee meeting between worker and management, developments regarding impact aspects, for example if a work accident occurs, are also discussed.</p>	
3.4.3 (C)	<p>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</p>		<p><b>Environmental Impact Management and Monitoring Plan</b>  The certification unit shows the Report on the Implementation of Environmental Management Efforts and Environmental Monitoring Efforts of PT Karya Makmur Bahagia (BMKM) for the first semester of 2024. The report has been submitted to the Ministry of Environment and Forestry in accordance with Electronic Receipt number 1720955868-8432 via SIMPEL. According to the report it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented. Certification unit has also evaluated for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation</p>	<p> <input type="checkbox"/> Conform  <input checked="" type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required) </p>

			<p>of compliance. Based on the results of the evaluation, it is known that all parameters are still appropriate according to the related Quality Standards, and there is no indication of contamination.</p> <p><b>Social Impact Management and Monitoring Plan</b></p> <p>The Certification Unit shows the social impact assessment of PT Karya Makmur Bahagia compiled by the Lingkar Komunitas Sawit (LINKS) in 2020. Based on the social impact management report for the period 2023 - 2024, it is known that the implementation that has been carried out includes the following:</p> <ul style="list-style-type: none"> <li>- Resolution of tenurial issues in the PT KMB HGU</li> <li>- Increasing staff understanding of the FPIC guid</li> <li>- GAP resolution</li> <li>- Fulfilment of FPIC</li> <li>- Socialization and education related to Community land located in the PT KMB HGU (enclave)</li> <li>- Management of the company's social relations with stakeholders and the Community</li> <li>- Improvement of CSR program management</li> <li>- Management of plasma cooperatives and independent farmers as Mill suppliers</li> </ul>	
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			<p>- Management of the administration system</p> <p>However further verification it was found that there was impact management that was not in accordance with actual conditions, for example for Socialization and education related to Community land located in the PT KMB HGU (enclave). In the impact management results, it was stated that there was no longer any enclave land on the BKCE, BMKE, and BMKM, while based on the area statement and the results of interviews with the parties, it was found that there was still 264 Ha of enclave area for PT KMB - BMKM.</p> <p>In addition, the results of the Social Impact Analysis evaluation have not been shown according to the minutes of May 6, 2024, which was held together with the Coordination Meeting of Village Heads throughout Antang Kalang District</p> <p><b>Nonconformity:</b></p> <ul style="list-style-type: none"> <li>• The certification unit has not been able to demonstrate accurate monitoring of the management of identified social impacts.</li> <li>• The certification unit has not been able to demonstrate the results of the evaluation of the implementation of</li> </ul>	
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			the social impact analysis that has been carried out.	
<b>Criterion 3.5:</b> 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.		The company has established employment procedures, including: <ul style="list-style-type: none"> <li>Employee recruitment and employee selection (Document Number BGA-SOP-HC-304.1-R1, Rev.1, dated January 27, 2021).</li> <li>Employee Promotion (Document Number BGA-SOP-HC-307.1-R1 Rev 01 dated January 27, 2021).</li> <li>Procedure for Permanent Employee Promotion (Document Number No. BGA-SOP-HC-307.5-R0 Rev.00 dated January 1, 2015).</li> <li>Procedure for the pension program, (Document Number BGA-SOP-HC-313.1-R0, dated July 1, 2011).</li> <li>Inter-Office Memo, document no. 018/IOM-A/BGA-HC/IV/19, on May 15, 2019, by the Human Capital Group Department Head and Engineering Group Department Head, addressed to all management units for non-staff workers (harvesters, sprayers, enrichers, administration clerks, and foremen).</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>Additionally, the employment procedure also documented in The Company Regulation period of 2023 to 2025. In general, these procedures describe:</p> <ul style="list-style-type: none"> <li>• Recruitment of workers is based on needs and adjusted to the ability of the company.</li> <li>• The age of the prospective worker is a minimum of 18 years at the time of recruitment of workers.</li> <li>• Recruitment of workers is based on the ability, expertise, and assessment of prospective workers.</li> <li>• The company is authorized to carry out the placement, transfer and promotion of workers in accordance with applicable regulations.</li> <li>• Termination of employment can occur when a worker retires, dies, resigns, and terminates an employment agreement due to a serious violation and others.</li> </ul> <p>According to the worker database for the BKMM, BKME and BKCE period of August and September 2024, the types of employment include staff and non-staff workers. Non-staff workers are permanent employees, categorized as PTH (<i>Pekerja Tetap Harian</i> – Daily Permanent Workers) and PTB (<i>Pekerja Tetap Bulanan</i> – Monthly Permanent Workers). There were no workers with status daily/casual worker</p>	
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			<p>(<i>Buruh Harian Lepas</i>) &amp; contract worker (<i>PKWT</i>).</p> <p>From this explanation it can be concluded that the company has procedures for recruitment, selection, employment, promotion, retirement and termination of employment must be documented and available to workers and their representatives in accordance with applicable laws and regulations.</p>	
3.5.2	Employment procedures are implemented and records are maintained.		<p>The company can demonstrate the implementation of its employment procedures, for example:</p> <p><b>Recruitment</b></p> <ul style="list-style-type: none"> <li>- Job application letter from NS in June 2024, attaching a CV, complete administrative documents such as ID and Family Card, and certificate of graduation.</li> <li>- The company conducts selection by conducting written tests and interviews as well as medical tests.</li> <li>- Applicant are accepted as employees in accordance with the <i>Perjanjian Kerja Waktu Tertentu</i> Number 001/KMB/SPK/PKWTT/VI/2024 dated July 3, 2024 for position head of central warehouse.</li> </ul> <p><b>Promotion</b></p> <ul style="list-style-type: none"> <li>- Decree No. 003/BMKE-KMB/SK-PTH/V/2024 concerning the Appointment/Promotion of Employees for DS who has completed a 3-month probation period on May 20, 2024. This</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>letter stated the worker status becomes definitive permanent worker. Decree No. 004/BMKE-KMB/SK-PTH/V/2024 concerning the Appointment/Promotion of Employees for SS who has completed a 3-month probation period on May 20, 2024. This letter stated the worker status becomes definitive permanent worker.</p> <p>Based on interview with BKCE daycare workers, the person concerned joined PT KMB in early 2024, and the recruitment process was carried out without withholding any documents, either identity or otherwise, and there were no fees charged during the recruitment process, and recruitment was carried out in accordance with the procedures set by the Company.</p> <p>Based on interviews with workers in BMKE, BMKM and BKCE it is known that the workers have understood the recruitment, selection, promotion and other employment procedures contained in the Company Regulation and in other procedures.</p>	
<p><b>Criteria 3.6:</b> An Occupational health and safety (H&amp;S) plan is documented, effectively communicated and implemented</p>				
3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		<p>Unit of certification shows the document Risk Identification and Control which was last reviewed on January 2024 for both estate and mill.</p> <ul style="list-style-type: none"> <li>• Mill – Risk Analysis has described all operational aspects and activities</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>starting from security, weighbridge, boiler, engine room, powerhouse, loading ramp, sterilizer, threshing, pressing, WTP, WWTP, CPO dispatch, Clarification, etc.</p> <ul style="list-style-type: none"> <li>Estate - Risk Analysis has described all operational aspects and activities such as harvesting, fertilizing, replanting, FFB transport, workshops, warehouses, pesticide application, warehouses, polyclinics. Etc</li> </ul> <p>Results of interviews with circle and path spraying workers, fertilizer workers, boiler operators and engine room operators as well as WWTP officers, it is known that the risk analysis and controls have been routinely socialized at least once a week during the morning briefing. Apart from that, in the OHS Committee meeting between worker and management, developments regarding impact aspects, for example if a work accident occurs, are also discussed.</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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		<p>OHS plan and risk analysis monitoring carried out by the Unit of Certification for example:</p> <ul style="list-style-type: none"> <li>Regular monthly meetings of the OHS Committee team to prepare quarterly OHS Committee reports with report contents in the form of recording work accidents, routine monitoring of completeness of PPE including First</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>aid, monitoring of completeness of emergency response equipment such as APAR and equipment for handling land fires.</p> <ul style="list-style-type: none"> <li>• OHS training and socialization, for example mandatory license for operator, first aid training, MSDS training, and others.</li> <li>• Installation of OHS warnings or signs such as visitor lines at mill, emergency gathering point, important contact numbers, mandatory PPE warnings.</li> </ul> <p>Evaluation of monitoring results is discussed in the OHS Committee meeting which will then provide recommendations to management for implementing the company OHS.</p>	
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**Criterion 3.7:**

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

<p>3.7.1 (C)</p>	<p>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&amp;C, in a form they understand, and which includes assessments of training.</p> <p>Training for workers must cover, at minimum, the following:</p> <ul style="list-style-type: none"> <li>- the health and environmental risks of pesticide exposure;</li> <li>- recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women);</li> <li>- International and national instruments or regulations that protect workers' health;</li> <li>- Productivity and best management practice;</li> <li>- relevant SOPs.</li> </ul>		<p>The company shows training plan for 2024 which is divided into the following aspects:</p> <ul style="list-style-type: none"> <li>• Dissemination of HIRADC and its Implementation</li> <li>• HCV &amp; Buffer zone</li> <li>• Good Agricultural Practices: Harvesting, Upkeep, Spraying, Manuring, IPM, etc.</li> <li>• Warehouse management.</li> <li>• Gender Committee.</li> <li>• Dissemination of policy and procedure of BGA group.</li> <li>• First aid &amp; emergency response.</li> <li>• Mill maintenance and processing.</li> </ul> <p>The company can also show examples of evaluations of training that has been given through the training evaluation form. The results of interviews with employee representatives showed that socialization and training were given to employees periodically, both formally and informally, as conveyed during the morning briefing.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
<p>3.7.2</p>	<p>Records of training are maintained, where appropriate on an individual basis.</p>		<p>Periodic training recordings have been shown, for example, those given to the spraying team (BGS) and the manuring team (BMS), as follows:</p> <ul style="list-style-type: none"> <li>• Training on the use and management of environmentally safe pesticides and applicators in the April 2024 period for the spraying team (BGS) was attended by a total of 25 workers including</li> </ul>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p>

			<p>foremen and transport drivers. Previously in December 2023 and February 2024, training was carried out on the management of used pesticide waste, application doses, to handling poisoning and optimizing rinse houses.</p> <ul style="list-style-type: none"> <li>• Training on the management of fertilizer packaging waste in the January 2024 period was attended by the entire BMS team and previously in the 2023 period, training was carried out on fertilizer MSDS and PPE management.</li> </ul> <p>Based on interviews with worker BMKE, BKCE and BMKM found that training can be carried out officially or during morning briefings</p>	<input type="checkbox"/> Not Applicable (justification required)
3.7.3	<p>Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.</p>		<p>Unit of certification has been conducted supply chain certification webinar for selected personnel such as sustainability staff, EHS, mill manager and commercial team on 17 July 2024.</p> <p>Later, EHS staff has been conducted SCC training for personnel carrying out the SCC implementation in Bukit Makmur Mill on 22 June 2024. Attended by 10 participants i.e security officer, weighbridge operator, production clerk, logistic clerk, loading dispatcher and administration staff. However, during the audit it was found that personnel</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>in charge cannot explain well related to the supply chain procedure and requirement.</p> <p>Effectivity of training for personnel carrying out the implementation of Supply Chain Certification Standard (SCCS).</p>	
<p><b>Criterion 3.8:</b> Supply Chain Requirements for Mills</p>				
3.8.1	<p>Identity Preserved Module</p> <p>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&amp;C, or against a Group Certification Scheme</p> <p>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.</p>		<p>PT Karya Makmur Bahagia – Bukit Makmur Mill is receiving FFB from certified and non-certified source, therefore implementing module Mass Balance.</p> <p>Not applicable</p>	<p><input type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input checked="" type="checkbox"/> Not Applicable (justification required)</p>
3.8.2	<p>Mass balance Module</p> <p>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</p>		<p>PT Karya Makmur Bahagia – Bukit Makmur Mill is receiving FFB from certified and non-certified source, therefore implementing module Mass Balance.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p>

	from its own and 3 <sup>rd</sup> party certified supply base.			<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		Bukit Makmur Mill established budget for year 27 Dec 2024 to 26 Dec 2025 of 103,215 MT FFB; 24,772 MT CPO; 5,161 MT PK	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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		Bukit Makmur Mill has registered their palm oil mill into PalmTrace with member ID: RSPO_PO1000005302.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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		PT Karya Makmur Bahagia – Bukit Makmur Mill shows procedure “Prosedur Identifikasi & Kemampuan Telusur Produk No.KMB-SUST-SPO-43 rev.6” dated 10 December 2020.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

<p>specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> <li>a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements</li> <li>b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records)</li> <li>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.</li> <li>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.</li> </ul>		<ul style="list-style-type: none"> <li>b. Section 7.0 stipulated the record of certified raw material and product carried out using: "Surat Pengantar Buah" FFB delivery docket with stamp "TBS Bersertifikat", weighbridge ticket, "Laporan Harian Produksi dan Pengiriman" Daily production and delivery report.</li> <li>c. Section 6.7 stipulated that Mill Manager has responsibility to: <ul style="list-style-type: none"> <li>- keep and maintain all document and record of material use in production;</li> <li>- verifying the product status delivered to customer through checking: invoice, delivery order, sales contract, minutes of product delivery;</li> <li>- Provide supply chain training to all personnel involved in the supply chain starting from receiving, production, storage and shipping/delivery;</li> <li>- identify the FFB status received and its status (RSPO certified or non-certified);</li> </ul> </li> <li>d. Section 7.1 stipulated the procedure for identifying raw material and product and its status (RSPO certified or non-certified). Certified FFB shall bear stamp "TBS Bersertifikat" on the delivery docket from the plantation.</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
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			<p>Section 7.3 stipulated that Sustainability Region shall inform in writing to CB, if there's projected overproduction.</p> <p>Section 7.5 stipulated that Corporate Sustainability shall check RSPO certificate validity through RSPO website or RSPO IT Platform, minimum once per annum.</p> <p>Section 7.7 stipulate that Mass Balance control to ensure positive stock CSPO and CSPK every 3 months through: monitoring and evaluation of production vs sales of CSPO and CSPK, as managed by the POM and Commercial Department; verification shall be done by Corporate Communication Sustainability Department. This information shall be reviewed by Management Representative during Management Review meeting.</p>	
3.8.6	<p>Internal Audit</p> <p>(i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims</p> <p>b) Effectively implements and maintains the standard</p>		<p>PT. Karya Makmur Bahagia-Gunung Makmur POM refers to SOP "Prosedur Internal Audit No.KMB-SUST-SOP-39 rev.4" dated 10 December 2020. The internal audit scope including implementation of RSPO SCCS – in reference to RSPO P&amp;C 2018 and RSPO SCCS, 2020. Internal audit interval once per annum. Internal auditor qualification: understand RSPO SCCS requirement and does not have direct responsibility to the area being audited.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	<p>requirements within its organization.</p> <p>(ii) Any con-conformities found as part of the internal audit shall be issued and 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.</p>		<p>Internal audit result will be discussed in management review meeting.</p> <p>Internal audit Carried out 13-22 March 2024 by internal auditor Daniel Dwimiarto, Andi Siahaan, Novaria Gulo. 1 NC issued on 3.8.12 related to refresh training for Gunung Makmur POM weighbridge operators. NC closed out through refresh training carried out 30 April 2024 “Training Supply Chain PT. Karya Makmur Bahagia” attended by 7 personnel including 3 weighbridge operators in Gunung Makmur POM.</p> <p>Internal auditor under name Novaria Gulo, has received RSPO SCCS Lead Auditor Training from Checkmark Training. Certificate No.NG-RSPO-SCC(LA)-02/02/24 dated 1-2 February 2024.</p> <p>Management review Carried out as per “Notulen Hasil Rapat Tinjauan Manajemen RSPO-SCCS PT. Karya Makmur Bahagia” dated 13 June 2024. The meeting was covering follow up from previous management review, internal audit result RSPO SCCS, claims, input from stakeholders, process performance, status of correction and corrective action, recommendation for improvement. Attended by GM.</p>	
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			Internal audit carried out 13-22 March 2024. In the internal audit report “Laporan Hasil Audit Internal” stating the NC already closed out 10 April 2024.	
3.8.7	<p>Purchasing and Goods In</p> <p>(i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB’s received.</p> <p>(ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume</p> <p>(iii) The mill shall have a mechanism in place for handling of non-conforming FFB and/or documents.</p>		PT Karya Makmur Bahagia – Bukit Makmur Mill shows procedure “Prosedur Identifikasi & Kemampuan Telusur Produk No.KMB-SUST-SPO-43 rev.6” dated 10 December 2020. Section 7.1 stipulated the procedure for identifying raw material and product and its status (RSPO certified or non-certified). Certified FFB shall bear stamp “TBS Bersertifikat” on the delivery docket from the plantation covering information e.g. number of bunches, estate name and block number, mill destination, date of delivery, product description and quantity, RSPO certificate number, transporter identity and unique identification number.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.8	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and</p>		<p>PT Karya Makmur Bahagia – Bukit Makmur Mill shows procedure “Prosedur Identifikasi &amp; Kemampuan Telusur Produk No.KMB-SUST-SPO-43 rev.6” dated 10 December 2020.</p> <p>During this assessment, the auditor team taking 3 sample of transaction of CSPK and 1 sample of removed stock CSPO. Unit of certification has showed the shipping announcement. However, until the audit</p>	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	<p>specification documentation):</p> <ul style="list-style-type: none"> <li>a) The name and address of buyer;</li> <li>b) The name and address of the seller</li> <li>c) The leading or shipment/delivery date;</li> <li>d) The date on which the documents were issued;</li> <li>e) RSPO certificate number;</li> <li>f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations);</li> <li>g) The quantity of the products delivered;</li> <li>h) Any related transport documentation</li> <li>i) A unique identification number</li> </ul>		<p>finish there is no clear explanation related to sales contract, delivery order, bill of lading (if any), weighbridge ticket.</p>	
<p>3.8.9</p>	<p>Outsourcing Activities</p> <ul style="list-style-type: none"> <li>(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 relevant requirements of this RSPO SC Certification.</li> <li>(ii) The mill shall ensure the following: <ul style="list-style-type: none"> <li>a) The mill has legal ownership of all input material to be included in outsourced processes</li> <li>b) The mill has an agreement or contract covering the outsourced process with each contractor</li> </ul> </li> </ul>		<p>PT. Karya Makmur Bahagia – Bukit Makmur Mill refers to SOP for contractors “Prosedur Kontraktor No.SUST-SOP-038 rev.0” to regulate the outsourcing. Section 6.2.1 stipulated Commercial Department shall review and ensure requirement as per RSPO SCCS incorporated into work agreement between management unit and the contractor; furthermore Section 6.2.3 stipulated management unit shall facilitate CB to audit the contractors whenever informed.</p> <p>Audit team check the work agreement incorporating requirement that: The mill has legal ownership of all input material; certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary:</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>

	<p>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.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.</p>		<ul style="list-style-type: none"> <li>• “Surat Perjanjian Jasa Angkutan Barang No.001/KMB/SPK/I/PK/2024 PT. Karya Makmur Bahagia dan CV Catur Borneo Abadi”, dated 1 January 2024.CV Catur Borneo Abadi is palm kernel transport contractor. Section 3.a stipulates the material transported belong to first party. Section 3.h stipulates the second party shall meet RSPO and SCCS requirement, including be audited by CB if needed.</li> <li>• “Surat Perjanjian Jasa Angkutan Barang No.001/KMB/SPK/CPO/2024 PT. Karya Makmur Bahagia dan Surya Mentaya Jaya”, dated 1 January 2024. PT. Surya Mentaya Jaya is CPO transport contractor. Section 3.d stipulates the material transported owned by first party. Section 3.h stipulates the second party shall meet RSPO and SCCS requirement, including be audited by CB if needed.</li> </ul>	
3.8.10	The mill shall record the names and contact details of all contractors used for the physical handling of RSPO certified oil palm products.		<p>PT Karya Makmur Bahagia - Bukit Makmur Mill listed 2 transport contractors:</p> <ul style="list-style-type: none"> <li>• PT. Surya Mentaya Jaya Address: Jl Nanas III No.9, Sampit, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia Contact: Mr. Pahlevi +6281223635**</li> <li>• CV Catur Borneo Abadi</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			Address: Jl. Poros RT012/RW003, Beringin Agung Village, Telaga Antang District, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia Contact: Mr. Noviantoro +6281633***	<input type="checkbox"/> 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.		PT Karya Makmur Bahagia - Bukit Makmur Mill listed 2 transport contractors: <ul style="list-style-type: none"> <li>• PT. Surya Mentaya Jaya Address: Jl Nanas III No.9, Sampit, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia Contact: Mr. Pahlevi +6281223635**</li> <li>• CV Catur Borneo Abadi Address: Jl. Poros RT012/RW003, Beringin Agung Village, Telaga Antang District, Kotawaringin Timur Regency, Kalimantan Tengah Province, Indonesia Contact: Mr. Noviantoro +6281633***</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.12	<b>Record Keeping</b> (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 be able to confirm the certified status		Until this audit finish, insufficient evidence that unit of certification has implemented two (2) years retention time for supply chain document.	<input type="checkbox"/> Conform <input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	<p>of raw materials or products held in stock.</p> <p>(iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p> <p>(iv) For Mass Balance Module, the mill:</p> <p>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</p> <p>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</p> <p>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)</p>			
3.8.13	<p><b>Extraction rate</b></p> <p>The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from</p>		<p>The production of CPO (OER) and PK (KER) are based on actual daily, monthly, and yearly production. The extraction rate follows the actual data for a 12-month period from November 2023 until October 2024, i.e., OER 24.61% and KER 4.83%. Periodically updated extraction is actual</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity</p>

	the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		extraction.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		The production of CPO (OER) and PK (KER) are based on actual daily, monthly, and yearly production. The extraction rate follows the actual data for a 12-month period from November 2023 until October 2024, i.e., OER 24.61% and KER 4.83%. Periodically updated extraction is actual extraction.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
3.8.15	<p>Processing</p> <p>For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>		This indicator is Not Applicable	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
3.8.16	<p>Registration of Transactions</p> <p>(i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than</p>	•	PT Karya Makmur Bahagia – Bukit Makmur Mill has made shipping announcement through PalmTrace transaction for period November 2023 – Sept 2024. Sample seen: 1. Transaction code TR-56810bc7-9992:	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	<p>three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>(ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform</p>		<ul style="list-style-type: none"> <li>Shipping announcement TR-56810bc7-9992 Seller: PT Karya Makmur Bahagia – Bukit Makmur Mill; Member ID: RSPO_PO100005302; Seller Contract No: 1140084803; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Karya Makmur Bahagia – Bukit Makmur Mill; Mill Country: Indonesia; Volume: 299.45 MT; Transport Detail Shipping B/L: 12 September 2024; Transaction ID: TR-56810bc7-9992; Status: confirmed; Announced Date: 25 October 2024. Buyer Member Name: PT Sinar Alam Permai; Member ID: RSPO_PO10000000395.</li> </ul> <p>2. Transaction code TR-b87a7799-e635:</p> <ul style="list-style-type: none"> <li>Shipping announcement TR-b87a7799-e635 Seller: PT Karya Makmur Bahagia – Bukit Makmur Mill; Member ID: RSPO_PO100005302; Seller Contract No: 1140081237; Product Detail: CSPK; Supply Chain Model: Mass Balance; Mill Name: PT Karya Makmur Bahagia – Bukit Makmur Mill; Mill Country: Indonesia; Volume: 450.27 MT; Transport Detail Shipping B/L: 15 May 2024; Transaction ID: TR-b87a7799-e635; Status: confirmed; Announced Date: 30 May 2024. Buyer Member Name: PT Sinar Alam Permai; Member ID: RSPO_PO10000000395.</li> </ul>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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3.8.17	<p><b>Claims</b></p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>		<p>PT Karya Makmur Bahagia – Bukit Makmur Mill under Bumitama Agri Ltd has not made claims regarding the support of RSPO certified oil palm products. However, the organization aware about the RSPO Rules on Market Communications and Claims.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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Criterion / Indicator	Audit Findings	Audit Findings (Public Summary)	Results
<b>Principle 4: Respect Community and Human Rights and Deliver Benefits</b>			
<b>Criterion 4.1:</b> 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.	<p>The company has established policy of human rights and documented in “Kebijakan Hak Asasi Manusia”, dated 4 November 2020. This policy is referred to UN Human Rights Guidance.</p> <p>Dissemination of information regarding this policy was conducted by unit of certification to the communities on 15-20 May 2023. Local communities involved are Gunung Makmur village, Mulya Agung village, Bhakti Karya village, Waringin Agung village, Sungai Hanya village and Sub-district Antang Kalang.</p> <p>In the meantime, this policy also communicated to all level workforce at Estate and Mill, 22 March 2024 attended by workers of BMKE, 28 March 2024 attended by workers of BKCE and 04 May 2024 attended by workers of BMKM.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.	The company's commitment to refrain from using mercenaries, paramilitaries, or intimidation to resolve conflicts is outlined in point number five of its human rights policy. This policy has been communicated	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>to all relevant parties, as confirmed through interviews with stakeholders such as the paramount chief and village head. The documentation was reviewed during an onsite audit, and online searches did not reveal any reports of violence involving the certified unit.</p> <p>Additionally, checks of the worker complaints logbook and stakeholder complaint logbook found no records of human rights violations. Interviews with workers and local community members all indicated that they have not observed any human rights violations by the company. Local community leaders also shared positive experiences regarding land compensation from PT KMB, affirming that they have not witnessed any violent methods used by the company during their interactions.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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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.**

<p>4.2.1 (C)</p>	<p>The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.</p>		<p>The mechanism for submitting complaints and grievances is presented in Document No. KMB-SUST-SOP-10. The procedure guarantees the confidentiality and privacy of the complainant. The procedure is available in Bahasa Indonesia and if there is a grievance/complaint that cannot be resolved jointly, the complainant may submit it to the RSPO Complaints System. Regarding whistleblower protection, this commitment is outlined in the company's human rights policy signed by the regional head on 4 November 2020, specifically in point number 5. The policy ensures mechanisms to protect the anonymity of whistleblowers. According to the procedure, internal worker complaints are investigated by department heads and/or managers through face- to-face meetings with both parties involved.</p> <p>Based on the verification through logbooks, incoming and outgoing letters, community interviews, and worker feedback, all parties involved have stated that they have not encountered any complaints. Workers have direct access to inform their foremen and supervisors, while community members can approach</p>	<p> <input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)         </p>
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			estate and mill managers for any queries or requests. Up until the audit date, both workers and the community have expressed that they have not faced any issues that required formal complaints.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The company has established a complaint and grievance handling system for all stakeholders, which is documented in the Complaint and Grievance Handling Procedure, document number KMB-SUST-SOP-10. There are additional provisions for the implementation of stakeholder communication and consultation procedures, where the dissemination of this procedure is carried out by displaying the procedure in writing or by showing pictures so that it can be understood by stakeholders who cannot read and write. The procedure states that all complaints must be registered in the Complaint Form in clear and easy-to-understand language. All complaint forms will be collected and registered monthly into the Grievance Register Book. Responsible person will respond to each complaint within 14 days from the date the complaint request was received.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>Within the procedure, any progress of grievances will inform to the affected parties and other stakeholders (if necessary) with clear timeline and the result.</p> <p>According to stakeholder consultation during audit, grievances to unit of certification during 2023 up to October 2024 is absence.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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.		<p>The grievance handling and complaint procedure also describes the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>According to stakeholder consultation during audit, grievances to unit of certification during 2023 up to October 2024 is absence.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 4.3:</b> 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.		<p>The company has a welfare improvement program for the surrounding community in the form of building an Integrated Agricultural and Plantation Training Center (P4T) area and developing Small and Medium Enterprises (UKM) for the community around the plantation. This</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>program has been included in the Mentaya Regional BGA CSR Program for 2023-2024, in which there are 4 categories, namely economic empowerment of local communities, created based on identification results involving surrounding village communities.</p> <p>All CSR program activities and evidence of the implementation of the provision of assistance have been reported to the relevant agencies every semester.</p> <p>Based on interview with government authority, PT Karya Makmur Bahagia is having contribution to local community in educational aspect. In 2024, there are 8 selected students will grant scholarship to the university. There are children of company workers and lived in surrounding community.</p>	<p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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<b>Criterion 4.4:</b> 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)	<p>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.</p>		<p>Document of legal lease in form of land title or HGU that have been granted since 2001 as refer to HGU Certificate No.019/2021 with area 15,056.31 Ha. The land title is only one certificate undernamed PT Karya Makmur Bahagia covering 5 own estates (Gunung Makmur Estate, Bukit Daman Estate, Sungai Mentaya Estate, Bukit Makmur Estate and Bukit Kecubung Estate).</p> <p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner. The evidence of land compensation at the beginning was obsolete and untraceable. However, during the land title granted in 2001, some areas were not released to the company due to landowners were not willing to be compensated. The company did not force the landowners to keep they have access to their land.</p> <p>As time went by, several landowners gradually proposed to release their land to the company voluntarily.</p> <p>The company shows a Land release</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>agreement or “Surat Perjanjian Pelepasan Lahan”, which informs the release of land rights and is signed by the land owner.</p>	
<p>4.4.2</p>	<p>Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include.</p> <p>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 affected groups, including information on the steps that are taken to involve them in decision making.</p>		<p>As a guidance during land compensation the company has had an Procedure – Indemnity of Planting and Area (BGA-SOP- GL-903.1-R0) in the procedure described how to calculate and distribute fair and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right.</p> <p>According to list of previous landowners “Data Perolehan Lahan PT KMB”, there are 2,494 lands (13,382.12 Ha) period compensated 2011 – 2013.</p> <p>Copies documents of land compensation process in line with interview with previous landowner as below:</p> <ul style="list-style-type: none"> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Tandik 8 (resident of Tumbang Sepayang village), dated 1 February 2012. Land compensated is 2.32 Ha. Supporting documents attached are land ownership statement letter (signed</li> </ul>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>by Head of village), minutes of land measurement and verification, payment slip, map of the compensated land scale 1:10,000.</p> <ul style="list-style-type: none"> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Diok A. Demen (resident of Luwuk Kowan village), dated 10 October 2011. Land compensated is 3.41 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip (Reg 346/01/GRTT/KMB/2011), map of the compensated land scale 1:35,000.</li> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Redi Purwanto (resident of Sungai Hanya village), dated 31 January 2012. Land compensated is 1.63 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip (00000/IX/GRTT/KMB/2012), map of the compensated land scale</li> </ul>	
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			<p>1:15,000.</p> <p>Based on interview with sample of previous landowner, the company respected to the communities to give their consent to the operation. In fact, the company advises landowners that if they want to release their land to the company, they should not release the entire land, leaving the land for family needs and inheritance to their children.</p> <p>According to this statement during the interview, it was clear that company have respected to the communities.</p> <p>Based on interview with sample of previous landowner, they already understood implications of plantation operations against their legal land status, whereby the communities land is located within the company land title.</p> <p>Moreover, within the land release agreement stated that the landowner will not re-claim the land in the future after releasing process.</p>	
4.4.3 (C)	<p>Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p>		<p>Copies documents of land compensation process in line with interview with previous landowner as below:</p> <ul style="list-style-type: none"> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Tandik 8 (resident of</li> </ul>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p>

			<p>Tumbang Sepayang village), dated 1 February 2012. Land compensated is 2.32 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip, map of the compensated land scale 1:10,000.</p> <ul style="list-style-type: none"> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Diok A. Demen (resident of Luwuk Kowan village), dated 10 October 2011. Land compensated is 3.41 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip (Reg 346/01/GRTT/KMB/2011), map of the compensated land scale 1:35,000.</li> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Redi Purwanto (resident of Sungai Hanya village), dated 31 January 2012. Land compensated is 1.63 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification,</li> </ul>	<input type="checkbox"/> Not Applicable (justification required)
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			<p>payment slip (00000/IX/GRTT/KMB/2012), map of the compensated land scale 1:15,000.</p> <p>According to the sample documents taken, it was clear that land measurement conducted with participatory mapping involving the village government, neighbouring landowner, customary leader, and sub-district head.</p>	
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		<p>All relevant information is available in Bahasa Indonesia, such as minutes of handover, statement of ownership, statement of no dispute, certificate of domicile and owner of the farm/former farm, statement of release of land control, pre-inventory report, measurement report, payment receipt, and location map.</p> <p>FPIC process is implemented by unit of certification prior developed the plantations.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		<p>Based on interview with village representatives from Waringin Agung and Sungai Hanya obtain information that they could decide to do the negotiation themselves or be represented. There was no coercive or use of force by</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			<p>company in processing the compensation.</p> <p>Each individual landowner can decide their own, with regards to vegetation and area planned for compensation. As a proof, there are several landowners whose never release their land parcel and company respect the decision..</p>	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>Based on interview with village representatives from Waringin Agung and Sungai Hanya obtain information that they can decide to do the negotiation themself or be represented. There was no coercive or use of force by company in processing the compensation.</p> <p>Each individual landowner can decide their own, with regards to vegetation and area planned for compensation. As a proof, there are several landowners whose never release their land parcel and company respect the decision.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<p><b>Criterion 4.5:</b></p> <p>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</p>				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

			<p>landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.2 (C)	<p>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.</p>		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
4.5.3	<p>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</p>		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	<p>entered into voluntarily and carried out prior to new operations.</p> <p>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.</p> <p>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.</p>		<p>landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	
4.5.4	<p>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.</p>		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			the area.	
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, economic, environmental and social implications of the proposed operations on their lands.		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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..		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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)		PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

	<p>expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p>		<p>obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<p><input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
4.5.8 (C)	<p>New lands are not acquired in areas inhabited by communities in voluntary isolation.</p>		<p>PT Karya Makmur Bahagia has been an existing plantation since 1995 and acquisition company, where the land was obtained from State land and from land compensation to the communities of the landowner.</p> <p>The land title granted in 2001 (as refer to indicator 4.4.1), some areas were not released to the company due to landowners were not willing to be compensated. The company have no plan for new development or extension the area.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

**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.		The company has established a Procedure – Land Compensation of Planting and Area (BGA- SOP-GL-903.1-R0). The procedure describes mechanism to identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		The company has established a Procedure – Land Compensation of Planting and Area (BGA- SOP-GL-903.1-R0). The procedure describes the calculation and distribution fairly and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of the plantation is clear and clean from other user rights.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>The company can demonstrate that land acquisition has been done through fair negotiation (FPIC).</p> <p>According to interviews with previous landowners, the land compensation process is fair and implemented with equal opportunities for landowners. Confessed that the company advice for landowner shall not be selling the whole land and should keep the remaining</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			landholding for other purposes livelihood. The unit of certification will support and assist in terms of land title submission to the land authority.	
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.		According to interviews with previous landowners, the land compensation process is fair and whole process is documented. The evidence of process and outcomes of any negotiated agreements, compensation and payments are demonstrated to the auditor.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 4.7:</b> 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.	The company has established a Procedure – Land Compensation of Planting and Area (BGA- SOP-GL-903.1-R0). The procedure describes mechanism to identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation.	The company has established a Procedure – Land Compensation of Planting and Area (BGA- SOP-GL-903.1-R0). The procedure describes mechanism to identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		The company has established a Procedure – Land Compensation of Planting and Area (BGA- SOP-GL-903.1-R0). The procedure describes the calculation and distribution fairly and gender-equal compensation in all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of the plantation is clear and clean from other user rights.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		According to interviews with previous landowners, even though they have sold the land but they do not lost access and rights to entering the plantation/company area.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 4.8:</b> 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		The company established Land Conflict Handling procedure no. BGA-SOP-GL-901.5-RO. This procedure is a reference in resolving cases of land conflicts between management units and other parties. The claim settlement process is carried out by involving various parties,	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	any compensation was accepted following a documented process of FPIC.		including former landowner/land acquirer, village government, and other parties involved. landowners, witnesses, village government and sub-district governments.  During interview with previous landowner and affected stakeholder, land conflict or land disputes is not exist at least for last 12 months (from the last audit).	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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 mechanisms.		During interview with previous landowner and affected stakeholder, land conflict is not present in the company.  If land conflict is raises, then company will apply Land Conflict Handling procedure no. BGA-SOP-GL- 901.5-RO.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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).	•	There is no new communities land acquisition for the last 12 months. The customary land is not available in unit of certification managed area.  According to list of previous landowners “Data Perolehan Lahan PT KMB”, there are 2,494 lands (13,382.12 Ha) period compensated 2011 – 2013.  Copies documents of land compensation process in line with	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>interview with previous landowner as below:</p> <ul style="list-style-type: none"> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Tandik 8 (resident of Tumbang Sepayang village), dated 1 February 2012. Land compensated is 2.32 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip, map of the compensated land scale 1:10,000.</li> <li>• Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Diok A. Demen (resident of Luwuk Kowan village), dated 10 October 2011. Land compensated is 3.41 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip (Reg 346/01/GRTT/KMB/2011), map of the compensated land scale 1:35,000.</li> </ul> <p>Land release agreement or “Surat Perjanjian Pelepasan Lahan”, undernamed Redi Purwanto (resident of</p>	
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			Sungai Hanya village), dated 31 January 2012. Land compensated is 1.63 Ha. Supporting documents attached are land ownership statement letter (signed by Head of village), minutes of land measurement and verification, payment slip (00000/IX/GRTT/KMB/2012), map of the compensated land scale 1:15,000.	
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).		During interview with previous landowner and affected stakeholder, land conflict is not present in the company.  If land conflict is raises, then company will apply Land Conflict Handling procedure no. BGA-SOP-GL- 901.5-RO.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

### 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.		Based on the results of document review and interviews with the parties, it is known that BMKM only receives FFB from main estate and scheme smallholder that it manages so that	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
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			there are no third-party suppliers. The price of FFB paid by BMKM to smallholder refers to the Central Kalimantan Province Plasma FFB price determination team which is updated twice a month. This information can be easily accessed because any changes will be immediately informed to the Cooperative management.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.	-	<p>Information on FFB prices is routinely delivered via messaging applications such as WhatsApp and SMS to plasma cooperatives by attaching a circular from the FFB pricing team of Central Kalimantan Province, for example in accordance with the Minutes of the Results of the Meeting for period II September 2024 dated October 8. Based on the circular, the FFB prices are set as follows:</p> <ul style="list-style-type: none"> <li>- Plant age 10 to 20 years. Price for period I IDR 2,976.90 and Price for period II IDR 3,001.02</li> <li>- Plant age 24 years. Price for period I IDR 2,941.62 and price for period II IDR 2,965.50</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		As explained in 5.1.1 it is known that the basis for determining the price of FFB follows the price given by the Central Kalimantan provincial plasma price determination team and is updated	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

			every 2 weeks. This was reconfirmed as a result of consultations with representatives of the management of cooperative, it was known that the price of FFB paid was transparent and in accordance with the agreement that had been set.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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.		Based on the results of the document verification and interview with related parties, it is known that the smallholder management pattern is through a Cooperative with a full managed scheme. The involvement of all parties can be seen in the implementation of the Cooperative Annual Members Meeting which involves members so that all information is conveyed and discussed at the event.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		The certification unit shows a Memorandum of Understanding (MoU) with for example Agreement Letter between KUD Waringin Jaya and PT Karya Makmur Bahagia regarding the management and development of a KKPA oil palm plantation covering an area of 1000 ha. The agreement also states that the Cooperation includes the sale of FFB to the company at a price set following the government's price determination regarding the price of FFB Plasma. The letter was signed by the parties on May 30, 2009.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>The certification unit shows proof of payment of FFB, for example, as follows:</p> <ul style="list-style-type: none"> <li>• Minutes of Handover of Remaining Funds from the Net Plasma System of PT KMB Partnership Plantation to Waringin Jaya Cooperative Farmers for the period of May and June 2024, paid on July 31, 2024 → Idr 3.xxx.xxx.xxx.</li> <li>• Minutes of Handover of Remaining Funds from the Net Plasma System of PT KMB Partnership Plantation to Waringin Jaya Cooperative Farmers for the period of July and August 2024, paid on September 30, 2024, → Idr 3.xxx.xxx.xxx.</li> </ul> <p>The minutes have been completed with details of the cooperative's income and expenses including harvest costs, maintenance costs, labor costs, and the price of FFB per Kg.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		<p>There are the results of weighbridge calibration by the authorities as follows:</p> <ul style="list-style-type: none"> <li>- Certificate of test results Number: 500.2.3.15/57/DKUKMPP.3/2024 dated February 12, 2024, for WB1 Avery Weigh brand type E1205 with a capacity of 40,000Kg/10 Kg with a validity period until February 10, 2025</li> <li>- Certificate of test results Number: 500.2.3.15/58/DKUKMPP.3/2024 dated February 12, 2024, for WB1 Avery Weigh brand type E1205 with a</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>capacity of 40,000Kg/10 Kg with a validity period until February 10, 2025.</p> <p>The calibration of the weighing equipment conducted by Indonesian Agency for Meteorological, Climatological and Geophysics</p>	
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		<p>Based on the results of interviews with parties such as representatives of villages around the company, it is known that PT KMB has provided development support for independent smallholders both in terms of increasing knowledge, institutions, or RSPO certification. Until now, the organization that has been fostered by the company is the Karya Bersama Farmers Group which has obtained an RSPO certificate with 74 members and an area of 304.82 Ha</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>Unit of Certification has SOP Number KMB-SUST-SOP-09) revision on 3 December 2019 and applies to all activities and fields of the Operations Unit of PT. KMB which includes internal or external communication related to HSE, Labor, Social, RSPO &amp; ISPO, etc. The scope of external communication includes the delivery of HSE, employment, social information to or from third parties, including the Government, business partners, contractors and suppliers, families of</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>employees of PT. KMB, community, Non-Governmental Organizations, media, and others.</p> <p>Based on document verification, of communication and grieving logbook of the company, it is known that there was no complaint and grievance that were recorded coming from farmers or plasma cooperative members. This result of verification was confirmed by the Plasma Cooperative representative during the interview. However, the plasma representatives already known the mechanism of delivering complaints and grievance to the company if there was any in the future.</p>	
<p><b>Criterion 5.2:</b> The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains</p>				
5.2.1	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p>		<p>As explained in 5.1.5, the certification unit has smallholders in the form of plasma cooperatives that are managed with a full managed system. In addition, PT KMB also provided development support for independent smallholders both in terms of increasing knowledge, institutions, or RSPO certification. Until now, the organization that has been fostered by the company is the Karya Bersama Farmers Group which has obtained an RSPO certificate with 74</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			members and an area of 304.82 Ha.	
5.2.2	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder)</p> <p>PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.</p>		<p>PT KMB has provided development support for independent smallholders both in terms of increasing knowledge, institutions, or RSPO certification. Until now, the organization that has been fostered by the company is the Karya Bersama Farmers Group which has obtained an RSPO certificate with 74 members and an area of 304.82 Ha.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.3	<p>Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..</p>		<p>The company commitment to supporting the legality of FFB is by including smallholder schemes and fostered Independent Smallholders in RSPO certification so that they have clear and legal FFB traceability.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
5.2.4 (C)	<p>Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.</p>		<p>Smallholders under the company are managed with a full managed system so that pesticides are also handled by a special team that has been trained from the main estate. Farmers do not actually do the work directly as the results of interviews with the Cooperative.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			However, for independent smallholder for example Kelompok Tani Karya Bersama which is one of the RSPO certified Independent Smallholder fostered by the company routine training related pesticide handling also has been provided.	
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		Public reviews and reports on the progress of the smallholder support program can be seen in the BGA Sustainability report which was last published in 2022. The report can be accessed via the following web address: <a href="https://bumitama-agri.com/news-and-media/sgxnet-announcements/sustainability-report-2022/">https://bumitama-agri.com/news-and-media/sgxnet-announcements/sustainability-report-2022/</a> .	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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 orientation, gender identity, union membership, political affiliation or age.		The company has established a policy to respect human rights which was ratified by Regional Head on 4 November 2020, including the company will responsibility to respect human rights by implementing relevant articles of the UN guiding principles on human rights and business. It is covering providing equal job opportunities without discriminating	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>against race, religion, ethnicity, gender, skin colors, disability, sexual orientation, political affiliation, protecting women workers from sexual harassment, acts of violence, and rights related to women's reproduction, respecting and appreciating the rights of every worker to form or become union members, do not employ under 18 years old, no forced labor or workers from human trafficking.</p> <p>The company and its contractors must ensure that all workers are paid a minimum wage same to the applicable minimum wage. The company is committed to ethical hiring and providing a healthy and safe work environment for all employees, contractors, and visitors.</p>	
6.1.2 (C)	<p>Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees</p>		<p>Based on the worker database on October 2024, both at the mill and estates, the company exclusively employs Indonesian citizens and does not hire migrant workers. Interviews with workers at the estate and the gender committee have indicated that there is no discrimination observed across different levels of employment.</p> <p>In preparation for handling any potential future discrimination issues, the company has established mechanisms for resolution through the gender committee and the grievance and</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>complaint procedures.</p> <p>Additionally, interviews with worker representatives have confirmed that the company consistently follows employment procedures. They have not observed any violations such as payments to company officers during recruitment or conflicts of interest in recruitment decisions. This reflects the company's commitment to fair and transparent employment practices.</p>	
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		<p>Interview with sample of workers that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities, and medical fitness necessary for the jobs can demonstrated.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		<p>Based on the information gathered:</p> <p>Pregnancy Test Policy:</p> <p>The company implements a policy where female workers involved in maintenance or upkeep undergo a monthly pregnancy test. Workers are also expected to inform their foreman if they become pregnant earlier than expected. This practice has been confirmed through interviews with the gender committee and workers, and the estate manager</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>has provided explanations that align with this process. If a sprayer worker is found to be pregnant, the estate manager will transfer them to a non-chemical worker role.</p> <p>Recruitment Procedure:</p> <p>The company's recruitment procedure does not include any requirement for pregnancy testing or consider gender, marital status, or pregnancy status as criteria for employment. This ensures that potential workers are recruited based on their qualifications and skills, without discrimination based on gender or pregnancy status.</p> <p>These practices reflect the company's approach to balancing health and safety considerations with fair employment practices, ensuring that all workers are treated equitably during recruitment and employment.</p>	
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		<p>Gender committee has been established by the organization. Each estate and mill have appointed representative for gender committee. The gender committee structure is made up of both female and male workers. The main purpose of establishing the gender committee is to provide a forum that can accommodate</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>the aspirations or complaints of workers (women and men), as a working partner of the company in carrying out dissemination activities related to gender and other policies related to workers' reproductive rights.</p> <p>Gender Committee of Bukit Kecubung Estate with structure:</p> <ul style="list-style-type: none"> <li>• Head of Gender Committee: NI (Decree Number 001/SK/KMB/BGA-Wil II/II/2024 dated 03 February 2024 concerning appointment as head of gender committee).</li> <li>• Secretary: DM</li> <li>• Coordinator of the complaints section: DN</li> <li>• Coordinator of the empowerment section: FH</li> <li>• Coordinator of training: MS &amp; LA</li> <li>• Coordinator of women's section: YW &amp; WE</li> <li>• Coordinator of male complaint handling: JS</li> </ul> <p>The duties of the Gender Committee are providing support to female and male workers, including protection and women's health, family life and well-being, protection from sexual harassment and violence, and provides ongoing education that gender equality</p>	
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			exists in the company.	
6.1.6	There is evidence of equal pay for the same work scope		<p>Sample of equal pay for the same work scope at Bukit Makmur Estate.</p> <ul style="list-style-type: none"> <li>• Payment slip for permanent employee No. ID 19007411 harvester. Basic Salary = IDR 3,2xx,xxx.</li> <li>• Payment slip for permanent employee No. ID 21243451 harvester. Basic Salary = IDR 3,2xx,xxx</li> </ul> <p>Based on verified the objective evidence, it is known that the Company already has evidence regarding the implementation of equal wages for the same scope of work.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 6.2:</b> 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.		<p>The wage reference used by the company is the <i>Surat Edaran</i> of the Governor of Kalimantan Tengah Number 188.44/552/2023 related concerning Determination of Minimum Wages for Provinces and Regencies/Cities throughout Kalimantan Tengah in 2024. Based on this circular it is known that the Minimum Wage for Kotawaringin Timur Regency is IDR 3,341,890.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>The company has a payroll and prints pay slips. The pay slip is the final pay document given to the workers, showing the basic wage, overtime, bonus (if any), BPJS deductions and subsidies, and taxes. An example of a pay slip document was shown, which was in line with the overtime worked by the employee. The results of the interviews with the workers also showed that the workers understood the contents of the pay slips.</p> <p>Interview with representative of worker known that there is no issue related minimum wage.</p>	
6.2.2 (C)	<p>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</p>		<p>Provisions related to the work agreement have been included in the <i>Peraturan Perusahaan</i> period 2023 to 2025, including the rights and obligations of the workers, which are listed in detail, the minimum age of workers accepted according to the applicable regulations, PPE obligations, working hours, overtime, deductions, maternity leave, facilities provided to workers, <i>BPJS Kesehatan</i> and <i>BPJS Ketenagakerjaan</i>, workforce development, OHS, work procedures for resolving complaints, and labour disputes. It is also explained that the work agreement is written in Indonesian and signed by the worker and the certification body. <i>Peraturan</i></p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<p><i>Perusahaan</i> for the period 2023 - 2025 has been approved by the Director General of Industrial Relations and Labour Social Security under number KEP.4/HI.00.00/00.0000.230606023/B/V II/2023 dated 18 July 2023, with a validity period from 18 July 2023 to 17 July 2025.</p> <p>Based on interviews with estate and mill workers, workers are aware of <i>Peraturan Perusahaan</i> and have implemented them in the workplace.</p>	
6.2.3 (C)	<p>There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements</p>		<p>The company has been shown evidence that comply with labour requirement i.e :</p> <p>Regular working hour</p> <p>As stated in company regulation and interview with worker representative working hour is 7 hours in a day for 6 days. No issue regarding regular working hour from worker. During working hours you are also given a break of 1 hour.</p> <p>Overtime</p> <p>State in <i>Peraturan Perusahaan</i> period of 2023 to 2025 which, among other things, regulates overtime working hours in the company.</p> <p>The company can show implementation of overtime which is in accordance with</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>the regulations, overtime orders, details of overtime pay, and details of day-by-day overtime hours can be shown.</p> <p>Implementation of entitlement holiday The company has a <i>Peraturan Perusahaan</i> period of 2023 to 2025 explain related leave, permission to leave the company, and holidays.</p> <p>Maternity and Menstrual Leave Described in <i>Peraturan Perusahaan</i> period of 2023 to 2025. Maternity leave is given 90 days which divide 45 days before and 45 days after birth. While menstrual leave given if on the first day of the menstrual period the worker feels not well.</p> <p>Based on interviews with woker representatives in Mill and Estate, it was found that the company had implemented policies regarding employment properly referring to applicable regulations.</p>	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are		The company provides facilities and infrastructure for employee welfare such as housing, health clinics, clean water, drinking water, sports grounds, educational facilities, and places of	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity

	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		worship. Based on interviews with workers at the estate and mill, the infrastructure provided by the certification body was found to be adequate and appropriate. Field observations of the workers' housing indicate that the house is in good condition, the drainage system is good, and domestic waste management is regular.	<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.2.5	The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.		Interviews with worker representatives known that access to adequate, sufficient, and affordable food is considered quite easy. In addition to the existence of employee cooperatives, stalls in each division housing, and daily markets, there are also street vendors who are allowed to enter the employee housing area.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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		Until now, the DLW benchmark for Indonesia has not been determined, so companies calculate the prevailing wage by referring to the guidelines issued by the RSPO as follows : <ul style="list-style-type: none"> <li>• Housing : IDR 251,542</li> <li>• Water &amp; Electricity : IDR 6,975</li> <li>• School : IDR 55,420</li> <li>• Daycare : IDR 10,057</li> <li>• Clinic : IDR 339,172</li> <li>• Employee transport : IDR 350,000</li> <li>• Uniform : IDR 11,053</li> <li>• Extra fooding : IDR 45,080</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

	countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		<ul style="list-style-type: none"> <li>• Rice : IDR 145,000</li> <li>• Sport &amp; Recreation : IDR 15,435</li> </ul> Total In kind of benefit : IDR 1,229,734. Total prevailing wage (In kind of benefit + Minimum wage) = IDR 4,571,624	
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		Based on field observation, document reviews and interviews with worker representatives, it is known that all core work activities such as harvesting and processing at the Palm Oil Mill have been carried out by permanent employees. From the employee list for period of October 2024, it is also known that all workers have permanent employee status for any kind of job.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 6.3:</b> 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 public statement recognizing freedom of association and the right to collectively bargain in the national language, which among other things is stated in the PT KMB Human Rights Policy ratified on 4 November 2020 by Regional Head Mentaya, namely the company will fulfil its responsibility to respect human rights by implementing the articles that relevant to the UN guiding principles on human	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>rights and business such as providing equal employment opportunities regardless of race, religion, degree, ethnicity, gender, skin colors, disability, sexual orientation, political affiliation, protecting female workers from sexual harassment, acts of violence, and rights related to women's reproduction, respecting and appreciating the right of every worker to form or become a member of a trade union.</p> <p>The company has <i>LKS Bipartit</i> with role same as trade union, where the Bipartite structure consisting of workers representative and the company representative.</p>	
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		Minutes of meetings between management and <i>LKS Bipartit</i> have been documented. Examples include minute of meeting between the company and <i>LKS Bipartit</i> dated 17 May 2024	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Based on interview with representative of <i>LKS Bipartit</i> and informed that no interfere with the formation of Bipartite organization, this is required by manpower regulation if the workers disagree to form trade union then	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			Bipartite shall be formed.	<input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 6.4:</b> Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		<p>The company's Human Rights Policy states that the company does not tolerate child labour, any form of child exploitation, or violence against children. CH is committed to prohibiting the use of child labour and forced or compulsory labour in its operations. In addition, the child labour clause applies to all BGA's global operations, including subsidiaries, joint ventures, and third-party suppliers. In addition, the company's policy states that new employees must not be under the age of 18.</p> <p>It has been verified against the worker database up to October 2024, confirming that there are no workers under the age of 18.</p> <p>The policy has been communicated to all relevant stakeholders and contractors. The agreements with contractor include a specific clause requiring that workers be</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			at least 18 years old.	
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		Employee data base is verified during the audit as documented evidence on the fulfilment of worker's minimum age.  The company has met applicable regulation on recruitment worker age.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		It has been verified against the worker database up to October 2024, confirming that there are no workers under the age of 18.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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 company's policy prohibiting child workers has been regularly communicated to internal and external stakeholders.  Based on interviews with community leaders, where child labour is not an issue.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<b>Criterion 6.5:</b> 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		PT KMB Human Rights Policy ratified on 4 November 2020 by Regional Head Mentaya, namely the company will fulfill its responsibility to respect human rights by implementing the articles that relevant to the UN guiding principles on human rights and business such as providing equal employment opportunities regardless of race, religion, degree, ethnicity, gender, skin colors, disability, sexual orientation, political affiliation, protecting female workers from sexual harassment, acts of violence, and rights related to women's reproduction, respecting and appreciating the right of every worker to form or become a member of a trade union.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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	•	The company's policy to protect the reproductive rights of all, especially of women has been regularly communicated to internal and external stakeholders, i.e: <ul style="list-style-type: none"> <li>• 28 March 2024 attended by worker of Bukit Makmur Estate.</li> <li>• 12 February 2024 attended by worker of Bukit Makmur Mill.</li> </ul> 04 May 2024 attended by worker of Bukit Kecubung Estate.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

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		The identification was conducted using template questionnaires to gain information from the workers. No new mother as for the period of January to October 2024. However, the dissemination has been conducted to the workers regarding the new mother and their rights.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		Grievance Handling and Complaints Procedure Doc. No: KMB-SUST-SOP-10. The procedure states that all complaints must be registered in the Complaint Form in clear and easy-to-understand language. All complaint forms will be collected and registered monthly into the Grievance Register Book. Responsible person will respond to each complaint within 14 days from the date the complaint request was received.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<b>Criterion 6.6:</b> Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: <ul style="list-style-type: none"> <li>• Retention of identity documents or passports</li> <li>• Payment of recruitment fees</li> <li>• Contract substitution</li> <li>• Involuntary overtime</li> <li>• Lack of freedom of workers to resign</li> <li>• Penalty for termination of employment</li> <li>• Debt bondage</li> <li>• Withholding of wages</li> </ul>		PT KMB Human Rights Policy ratified on 4 November 2020 by Regional Head Mentaya, namely the company will fulfil its responsibility to respect human rights by implementing the articles that relevant to the UN guiding principles on human rights and business such as providing equal employment opportunities regardless of race, religion, degree, ethnicity, gender, skin colors, disability, sexual orientation, political affiliation, protecting female workers from sexual harassment, acts of violence, and rights related to women's reproduction, respecting and appreciating the right of every worker to form or become a member of a trade union.  During interview with sample of workers, recruitment process is free from recruitment fees, no retention ID document, no contract substitution, no penalty imposed, wages is paid in timely manner and no working bondage. All employees are permanent status.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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		As per employee's database October 2024, the company not employed casual labour, Specified Time Work Agreement/PKWT nor migrant workers. All employees are permanent status.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity



				<input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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<b>Criterion 6.7:</b> 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		PT Karya Makmur Bahagia – GMKM & BMKM has an OHS Committee in accordance with Decree of the Head of Social, Labour and Transmigration Office of Kalimantan Tengah signed on May 12, 2022. OHS secretary for PT KMB are worker with initial name CB and has OHS expert authority card and OHS Expert decision from the Ministry of Manpower Indonesia Republic July 25, 2022 valid until July 2025.  OHS Committee conduct regular meeting once a month in the first week of current month as material and input in OHS Committee quarterly report.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<b>Procedure and Policy</b> Unit of certification has procedures and policies related to Accident and Emergency procedures, which are indicated by: <ul style="list-style-type: none"> <li>- Emergency Preparedness an Response (No: BGA-SOP-KMB 13-RO approved in September 2012)</li> <li>- BGA Sustainability policy which stated commitment for OHS Plan and Implementation</li> <li>- Company regulation period 2023 – 2025 which described related OHS</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>and Responsibility</p> <p><b>Quarterly OHS Committee Report</b> For example, for the first quarter of 2024. Based on the report, it is known that there were 45 work accidents with 3 cases with 3 LTA (1 lost day work for each case). The report also described OHS inspections such as compliance with PPE, environmental cleanliness, APAR conditions, hydrant conditions, and the completeness and readiness of fire extinguishing equipment.</p> <p><b>First Aid Officer</b> Unit of certification has a doctor with <i>hyperkes</i> certificate and conduct first aid training to all Foreman during February 2024 period. In addition, there is licensed first aid officer for example license No 560/143/UPT-BPKS/P3K/V/2022 Valid until 09 May 2025 for Chandra Bayu Widodo</p>	
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 facilities for those applying pesticides are available, so that workers can change out		<p><b>Appropriate PPE</b> Unit of certification shows the Hazard Identification Risk Assessment and Risk Control document of January 2024 which has informed the potential hazards and how to control the hazards for each activity in the Estate and Mill. In addition, there is also Memo No. 088/MEMO-BGA/CS-CRC/IX/2023</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

	<p>of PPE, wash and put on their personal clothing.</p>		<p>dated September 25, 2023 submitted by the CRC Department Head and approved by the Head of Corp Sustainability &amp; CSR and acknowledged by the COO of BGA Group Regarding the Determination of Personal Protective Equipment (PPE) Completeness Standards</p> <p>The PPE standards refer to the HIRAC and/IOM, including:</p> <ul style="list-style-type: none"> <li>• Harvesting: Rubber boot/flat shoes and Eye Protection (googgles)</li> <li>• Waste sampling: Life jackets</li> <li>• Spraying/BGS: Rubber boots, Faceshield,mask, Helmet</li> <li>• Nut &amp; Kernel Station: Safety shoes</li> </ul> <p>According to field observation to operational area of PT KMB found that all worker has been use appropriate PPE as determined by the company. Interview result with worker representative known that all PPE are provide free of charge.</p> <p><b>Sanitation facilities</b></p> <p>The company has a BGS (BGA Ground System) house as a sanitation facility for pesticide applicators in the form of a bathroom, equipment washing room, PPE storage area, and lockers for storing clean clothes. The results of field visits to the BGS houses of GMKE,</p>	
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			SMNE, and BDME showed that these facilities had been used optimally by pesticide applicators.	
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	-	<p>Interviews result with employee representatives known that all of worker have been registered in the <i>BPJS Kesehatan</i> and <i>BPJS Ketenagakerjaan</i> programs as part of social and health insurance. This is also regulated in the company regulations for the 2023-2025 period. Proof of employee participation in the program is shown by payment of the following membership premiums:</p> <p>BPJS Ketenagakerjaan (August 2024)</p> <ul style="list-style-type: none"> <li>- BMKM: payment code: 400000197487 for 119 worker status paid.</li> <li>- BKCE: payment code: 422033465000 for 336 worker status paid.</li> <li>- BMKE: payment code: 422033462000 for 378 worker status paid.</li> </ul> <p>BPJS Kesehatan (July 2024)</p> <ul style="list-style-type: none"> <li>- BMKM for 106 workers</li> <li>- BMKE for 382 workers</li> <li>- BKCE for 290 workers</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		<p>The Lost Time accidents and injuries were determined according to Decree of the Minister of Manpower and Transmigration No. 609 year 2012. This accident report has been reported to Labor Agency through OHS Committee report. Last reporting was reported to Labor Agency of Kotawaringin Timur Regency and Kalimantan Tengah Province.</p> <p>All the accidents have been followed up with investigation record and recommendation. The investigation has completed with accident insurance claims records. Those cases already reported and claim to BPJS Ketenagakerjaan.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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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.		<p>Integrated pest management program for the period 2023 and 2024:</p> <ul style="list-style-type: none"> <li>- Instalation of new Barn Owl Box</li> <li>- Barn Owl Box repair</li> <li>- Monitoring Barn Owl Box occupation</li> <li>- Planting beneficial plant</li> <li>- Identify natural enemies of leaf-eating caterpillars.</li> <li>- Identify beneficial weeds growing around the plantation.</li> <li>- Pest and disease census</li> <li>- Ganoderma census</li> <li>- Release of Sycanus Sp</li> <li>- Release of Eucationa Sp</li> </ul> <p><b>Pest and Disease Census &amp; Control</b> Carried out regularly for both mature and immature area. From the results of the detection and census for the 2023 period, it is known that potential pests whose infestation levels are above the control threshold are Oryctes, Rats, and Palm Leaf Eating Caterpillar. If there is an infestation level that is above the control threshold, control is carried out with pesticides as shown using</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
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			<p>Coumatetratyl for rat and carbosulfan for Oryctes control. The application of Coumatetratyl is 1 piece per tree while for carbosulfan it is 5 grams/tree.</p> <p>According to 2024 pest and disease censuss result (up to September 2024) known that there is no pest infestation above the economic threshold. Then there is no application of insecticide or rodenticide</p>	
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 monitor their spread are implemented.		<p>The reference for Invasive species as per the Indonesian National Interpretation is Regulation of the Minister of Environment and Forestry of The Republic Indonesia Number P.94/MENLHK/SETJEN/KUM.1/12/2016 concerning Invasive Types. According on the list there is no Invasive species used by the Unit of Certification.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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]		<p>Based on field observation, document review, and interview with R&amp;D team known that there is no use of fire for pest control due the company policy related Zero Burning</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

**Criterion 7.2:**

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	<p>Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p>		<p>Unit of certification has an Integrated Pest Management Procedure and a Procedure for Using and Storing Agrochemicals the SOP includes an explanation of the procedures for using pesticides as well as justification for when the application is carried out. Pesticide application is carried out when the level of pest infestation is above the control threshold after a pest and disease census has been carried out. Integrated Pest Management includes an Early Warning System, a combination of biological, physical, and mechanical control.</p> <p>An explanation of selective products to target pests and diseases is also explained, such as the use of insecticides for pests and herbicides for weeds and fungicides to control fungi.</p> <p>The company also shows examples of the use of registered pesticides, for example as follows:</p> <ul style="list-style-type: none"> <li>- Marshal with active ingredient Carbosulfan target control Oryctes</li> <li>- Gallea with active ingredients Cypermetrin target control Bagworm and Nettle caterpillar</li> </ul>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			Verification results on the site <a href="http://simpel1.pertanian.go.id">simpel1.pertanian.go.id</a> show that all pesticides used have been registered and have valid registration permits.	
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.		<p>Unit of certification has a Recapitulation of Pesticide Use for 2023 which has information regarding the name of the pesticide, active ingredient, Ld 50, WHO class and the number of uses and area of application.</p> <p>Results of interviews with worker representatives and management representatives revealed that pesticide use is always recorded to ensure monitoring of annual pesticide use. There is decrease in pesticide use compared to 2022 and 2023.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		<p>Unit of certification has a plan to reduce pesticides by implementing integrated pest management, including the following:</p> <ul style="list-style-type: none"> <li>- Creation / Adding new gupon (Barn Owl Box)</li> <li>- Gupon (Barn Owl Box) repair</li> <li>- Monitoring gupon occupation</li> <li>- Planting beneficial plants</li> <li>- Identify natural enemies of leaf-eating caterpillars</li> <li>- Identify beneficial weeds that grow</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>around the plantation</p> <ul style="list-style-type: none"> <li>- Pest and disease census</li> <li>- Ganoderma census</li> <li>- Release of Sycanus Sp</li> <li>- Release of Eucationa Sp</li> </ul> <p>This plan has been implemented routinely and continuously, for example the detection and census of plant pest organisms every month. Insecticide application is based on census and installation of owl cages and planting of beneficial plants.</p> <p>As a result of the field visit, it was discovered that the Barn Owl Box installed had been occupied, apart from that there were beneficial plants planted on the main road and collection road with the types turnera subulata and antigonon leptosus.</p>	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		There is no prophylactic use of pesticide. Its decision is based on economic and control threshold of pest and disease according to detection and census.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World		PT Karya Makmur Bahagia didn't use	

	<p>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 when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>a) Judgment of the threat and verify why this is a major threat</p> <p>b) Why there is no other alternative which can be used</p> <p>c) Which process was applied to verify why there is no other less hazardous alternative</p> <p>d) What is the process to limit the negative impacts of the application 7.2.5</p> <p>e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>		<p>pesticide that categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat. Verification result to BMKE and BKCE pesticide warehouse found that the types of pesticides used are as follows: Marshal with active ingredients Carbosulfan. Gallea with active ingredients Cypermethrin. Primaguard with active ingredients Tryclopyp. Daimex with active ingredients Diuron. Penta Up with active ingredients Glyphosate.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
7.2.6 (C)	<p>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</p>		<p>Company has a spraying team called BGS (BGA Ground System) which is a special team to apply pesticides. The BGS team receives regular training on pesticide application, handling poisoning, safe working methods, and Hazardous and its waste management. The results of interviews with the BGS team of BKCE and BMKE show that members have understood and can</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

	out.		explain well about safe working methods for themselves and the surrounding environment.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Results of a field observation to the pesticide storage warehouse revealed that the procedures had been implemented well. Pesticides have been grouped according to class, equipped with MSDS, symbol of hazardous material, and emergency response facilities.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		Field verification and interview result with worker representative, spraying team (BGS) and management representative known that all pesticide container used shall be transferred to licensed Hazardous and Waste shelter. Field observation to BKCE, BMKE, and BMKM known that there is no use of pesticide container for other purpose.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		Unit of Certification not applying aerial spraying for pesticide application. It confirms by the interview result with management representative and field observation to the field and warehouse facility.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<p>7.2.10 (C)</p>	<p>Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p>		<p>PT Karya Makmur Bahagia shown annual medical surveillance for pesticide applicator including Cholinesterase on 30 April 2024 for all pesticide applicators.</p> <p>Result of medical checkup inform that all worker in good condition (fit) and no indication experiencing health problems. Interview with spraying team and the foreman known that annual medical surveillance for pesticide operator routinely implemented.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
<p>7.2.11 (C)</p>	<p>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.</p>		<p>The company has an internal memorandum prohibiting pregnant and breastfeeding workers from working with chemicals. Based on interviews with several female spray workers in Block I03 Division II BKME, it is known that there are no pregnant and breastfeeding female officers who work with pesticides. However, the unit management carries out pregnancy tests and examinations every month. Based on interviews with female workers, it is known that officers understand that female workers cannot work with chemicals if they are pregnant or breastfeeding.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

<b>Criterion 7.3:</b> 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.	-	Unit of certification waste management plan can be seen in: <ul style="list-style-type: none"> <li>- SOP for Housing Waste Management Mechanism (BGA-SOP-KMB-001).</li> <li>- Hazardous and Toxic Waste Management (BGA-CCS-1101)</li> <li>- Nutrients recycle in the form of composting.</li> <li>- Availability of Licensed Hazardous and Toxic Material waste shelter.</li> <li>- Application of POME to estate.</li> </ul>
7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The company has SOP for Housing Waste Management Mechanism (BGA-SOP-KMB-001) and Hazardous and Toxic Waste Management (BGA-CCS-1101) which states: <ul style="list-style-type: none"> <li>- Household waste is collected and disposed of at the Final Disposal Site</li> <li>- Hazardous waste is stored at the Hazardous Waste Temporary Storage Site</li> </ul> Field observation to BMKE, BKCE, and BMKM showed that waste management was in accordance with established procedures.

7.3.3	The unit of certification does not use open fire for waste disposal.		Field observation to BKCE, BMKE and BMKM housing and operational area found that no use of open fire for waste disposal. Hazardous waste transferred to licensed Temporary Hazardous Shelter whereas domestic waste disposed of in a place provided for later transport to a landfill once a week.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 7.4:</b> 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.		Unit of Certification has procedure for maintenance of soil fertility which described in: <ul style="list-style-type: none"> <li>- BGA-AGR-KS-SOP-01 Volume 2 section 9 (SOP-9) related Manuring Procedure</li> <li>- IOM No 053/OM/RSC/XII/20 dated 28 December 2020 related SSU and LSU</li> <li>- BGA-AGR-KS-SOP-o1 Volume 3 section 16 (SOP16) related marginal land.</li> </ul> Company effort to maintain soil fertility for example: <ul style="list-style-type: none"> <li>- Manuring based on recommendation.</li> <li>- U-Shape system for Oil Palm Leaf</li> <li>- Planting LCC in immature area</li> <li>- Conduct soil survey unit periodically</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.	-	<p>BGA analytical laboratory has conduct SSU and LSU for PT KMB on 2024 period with parameter:</p> <ul style="list-style-type: none"> <li>- SSU: pH, C-Organic, N, and C/N</li> <li>- LSU: N, P,K, Mg, Ca, and B</li> </ul> <p>Sample result:</p> <ul style="list-style-type: none"> <li>- Test result report No. 0019SI/AL-BGA/INT/III/2024 dated March 06, 2024</li> <li>- Test result report No. 0041SI/AL-BGA/INT/IV/2024 dated April 17, 2024</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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.	-	<p>The company shows records of nutrient recycling, including:</p> <ul style="list-style-type: none"> <li>- Application POME has conduct in the block accordance to the license.</li> <li>- Application EFB can be found in replanting block with dosage 40 ton/Ha.</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		<p>Unit of certification has a summary of fertilizer usage for period 2024. Based on a review of documents and interviews with staff, the BMS team for 2024 was fully implemented, achieving 100% completion as per the planned program. This means that all scheduled fertilization activities were carried out as intended, following the prescribed plan.</p>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<b>Criterion 7.5:</b> Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Unit of certification shows map that identify land conditions, topography and soil types i.e: <ul style="list-style-type: none"> <li>• Map of soil type scale 1:155,000 No Reg. 008/KMB/GIS-Reg.I/VI/2021, which describes the types of soil in PT KMB, namely:               <ul style="list-style-type: none"> <li>- Dystrudepts : BKCE = 1,125.80 Ha, BMKE = 1,417.57 Ha</li> <li>- Hapluhumods : BKCE = 47.19 Ha, BMKE = 32.88 Ha</li> <li>- Local Alluvium: BKCE = 1,010.21 Ha, BMKE = 1,141.27 Ha</li> <li>- Paleudhults : BKCE = 333.66 Ha, BMKE = 72.96 Ha</li> <li>- Plinthudults : BKCE = 1.41 Ha, BMKE = 21.62 Ha</li> <li>- Quartzpsamments : BKCE = 163.20 Ha, BMKE = 165.26 Ha</li> <li>- Udifluvents: BKCE = - Ha, BMKE = - Ha</li> </ul> </li> <li>• Topographic map of PT KMB Region 2 (BKCE and BMKE) with a scale of 1:75,000 No Reg.03/KMB/GIS-Reg.1/IX/2022, namely:               <ul style="list-style-type: none"> <li>- 0-8% : BKCE = 343.88 Ha, BMKE = 77.11 Ha</li> </ul> </li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<ul style="list-style-type: none"> <li>- 8-20% : BKCE = 1,231.35 Ha, BMKE = 1,402.76 Ha</li> <li>- &gt;20% : BKCE = 1,115.60 Ha, BMKE = 1,349.61 Ha</li> </ul> <p>According to this description there is no fragile soil in company operational area</p>	
7.5.2	There is no extensive replanting of oil palm on steep terrain.		Refer to slope class map of PT KMB, scale 1:155,000, dated June 22, 2023, it is known that in area 2 of PT KMB (BMKE and BKCE) there are no areas in the steep category (slope > 45%).	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.5.3	There is no new planting of oil palm on steep terrain.		Based on field observations, there are currently no new planting activities being carried out by PT Karya Makmur Bahagia.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		<p>Unit of certification shows map that identify land conditions, topography and soil types i.e:</p> <ul style="list-style-type: none"> <li>• Map of soil type scale 1:155,000 No Reg. 008/KMB/GIS-Reg.I/VI/2021, which describes the types of soil in PT KMB, namely: <ul style="list-style-type: none"> <li>- Dystrudepts : BKCE = 1,125.80 Ha, BMKE = 1,417.57 Ha</li> <li>- Haplhumods : BKCE = 47.19 Ha, BMKE = 32.88 Ha</li> <li>- Local Alluvium: BKCE = 1,010.21 Ha, BMKE = 1,141.27 Ha</li> <li>- Paleudhults : BKCE = 333.66 Ha, BMKE = 72.96 Ha</li> <li>- Plinthudults : BKCE = 1.41 Ha, BMKE = 21.62 Ha</li> <li>- Quartzpsamments : BKCE = 163.20 Ha, BMKE = 165.26 Ha</li> <li>- Udifluvents: BKCE = - Ha, BMKE = - Ha</li> </ul> </li> <li>• Topographic map of PT KMB Region 2 (BKCE and BMKE) with a scale of 1:75,000 No Reg.03/KMB/GIS-Reg.1/IX/2022, namely: <ul style="list-style-type: none"> <li>- 0-8% : BKCE = 343.88 Ha, BMKE = 77.11 Ha</li> <li>- 8-20% : BKCE = 1,231.35 Ha, BMKE = 1,402.76 Ha</li> </ul> </li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
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			<p>- &gt;20% : BKCE = 1,115.60 Ha, BMKE = 1,349.61 Ha</p> <p>According to this description there is no fragile soil in company operational area</p>	
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 review of the company's long-term planning documents shown in the PT Karya Makmur Bahagia 2022-2027 5 Year Financial Projection document which was approved by the Head of Administration, for BKME and BKCE, there are no plans for replanting and no plans for new planting.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		There is no new planting conduct by company. Soil survey has been described in 7.6.1. Road and drainage designs and other things can be seen from the operational map	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<p><b>Criterion 7.7:</b> No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.</p>				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		PT Karya Makmur Bahagia didn't conduct new planting after 15 November 2018. In addition, according to Soil Map scale 1: 155,000 No Reg 008 008/KMB/GIS-Reg.I/VI/2021 known that there is no peatland found in operational	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement

			<p>area.</p> <p>Further information also obtained from Environmental Impact Analysis report year 2022 which stated there is no peatland in PT KMB area.</p>	<input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.2	<p>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).</p>		<p>PT Karya Makmur Bahagia didn't conduct new planting after 15 November 2018. In addition, according to Soil Map scale 1: 155,000 No Reg 008 008/KMB/GIS-Reg.I/VI/2021 known that there is no peatland found in operational area.</p> <p>Further information also obtained from Environmental Impact Analysis report year 2022 which stated there is no peatland in PT KMB area.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.2 (C)	<p>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).</p>		<p>PT Karya Makmur Bahagia didn't conduct new planting after 15 November 2018. In addition, according to Soil Map scale 1: 155,000 No Reg 008 008/KMB/GIS-Reg.I/VI/2021 known that there is no peatland found in operational area.</p> <p>Further information also obtained from Environmental Impact Analysis report year 2022 which stated there is no peatland in PT KMB area.</p>	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		As described in indicators 7.7.1 & 7.7.2 known that there is no peatland in PT KMB.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		As described in indicators 7.7.1 & 7.7.2 known that there is no peatland in PT KMB.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, 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		As described in indicators 7.7.1 & 7.7.2 known that there is no peatland in PT KMB.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)

	<p>rehabilitated with natural vegetation.</p> <p>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 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]</p>			
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7.7.6 ©	All existing plantings on peat are managed according to the 'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat', version 2 (2018) and associated audit guidance.		As described in indicators 7.7.1 & 7.7.2 known that there is no peatland in PT KMB.	<input type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
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.		As described in indicators 7.7.1 & 7.7.2 known that there is no peatland in PT KMB.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input checked="" type="checkbox"/> Not Applicable (justification required)
<b>Criterion 7.8:</b> Practices maintain the quality and availability of surface and groundwater.				

<p>7.8.1 (C)</p>	<p>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:</p> <p>7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities.</p> <p>7.8.1 b. Workers have adequate access to clean water</p>		<p>The company show water management plan for example:</p> <ul style="list-style-type: none"> <li>- Management of buffer zone, riparian zone.</li> <li>- Prohibit application of fertilizer and pesticide along river buffer zone.</li> <li>- Maintain clean environment around water sources to minimize pollution.</li> <li>- Test/analyze water quality for consumption to ensure meeting applicable regulation requirement.</li> <li>- Report water quality test/analysis result to the authorities.</li> <li>- Apply and maintain water extraction permit, including pay the retribution.</li> <li>- Monitor the use of water for FFB process.</li> <li>- POME management using aerobic and anaerobic pond treatment</li> </ul> <p><b>Adequate access to clean water</b></p> <p>PT. Karya Makmur Bahagia provide clean water for worker in Bukit Makmur POM, Gunung Makmur Estate, Sungai Mentaya Estate, Bukit Daman Estate. Based on interview with sampled worker, company does not limit the water quantity provided to worker housing.</p> <p>The water quality tested each semester</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>through accredited laboratory PT. Pramatek (KAN-1655-IDN).</p> <p>Based on interview with sampled workers, the company provides sufficient clean water for cooking, washing in each housing. In addition, based on verification of quality standards, all test results have lower values.</p>	
7.8.2	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).	-	<p>PT. Karya Makmur Bahagia demonstrate commitment by disseminating protection of river buffer zone area to the workers.</p> <ul style="list-style-type: none"> <li>- Dissemination/socialization to worker in Estate "Berita Acara Sosialisasi Area HCV to BKCE worker" dated 10 June 2024 to BGS and BMS team. Socialization material covering introduction of HCV values (environmental service, biodiversity protection, social and cultural legacy protection), prohibit chemical application and fertilizer application in river buffer zone; introduction of identified flora and fauna in HCV area; benefit of nurturing HCV area.</li> <li>- Dissemination/socialization to</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

			<p>worker in Estate “Laporan Sosialisasi Kawasan HCV &amp; Buffer Zone BMKE” dated 15 March 2024 to BMS and BGS team. Socialization material covering introduction of HCV values (environmental service, biodiversity protection, social and cultural legacy protection), prohibit chemical application and fertilizer application in river buffer zone; introduction of identified flora and fauna in HCV area; benefit of nurturing HCV area.</p>	
7.8.3	<p>Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.</p>		<p>PT. Karya Makmur Bahagia – Bukit Makmur POM monitor through laboratory analysis their BOD and COD level from POME land application sampling point by Sucofindo. Based on analysis, the parameter measured under threshold as regulated in “KepMenLH No. 28-29 Tahun 2003” of 5.000 mg/liter for BOD and pH 6-9.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
7.8.4	<p>Mill water use per tonne of FFB is monitored and recorded.</p>		<p>PT Karya Makmur Bahagia – Bukit Makmur Mill shows mill water use for each ton FFB processed, for period of Jan – Sept 202 the water use for processed FFB is 156,533 m<sup>3</sup>, with ratio 1.24 m<sup>3</sup>/ton FFB.</p> <p>The company has a water utilization permit based on PUPR Ministerial</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			Decree No. 229/KPTS/M/2021 dated 2 March 2021 concerning the Granting of Water Resources Business Permits to PT. KMB for Raw Materials for the Palm Oil Industry in the Sungai Mentaya, Kotawaringin District, Prov. Central Kalimantan Debit permit/quota 4,989,885 m <sup>3</sup> /month valid for 5 years. Flowmeter calibration is carried out every year. The company showed proof of payment of water levies paid to the Regional Revenue Agency UPT Sampit Regional Revenue Services, Central Kalimantan Province for period of September 2024.	
<b>Criterion 7.9:</b> <b>Efficiency of fossil fuel use and the use of renewal energy is optimized.</b>				
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.		Monitoring of fossil fuel and renewable energy is conducted regularly. The Unit of Certification reports the monitoring results to the government on a regular basis, demonstrating transparency and adherence to regulatory standards. There is a plan to install electricity grid to reduce the use of diesel fuel consumption, planned for 2025.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
<b>Criterion 7.10:</b> Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				

<p>7.10.1 (C)</p>	<p>GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.</p>		<p>Unit of certification has carried out a GHG inventory contained in the 2023 Greenhouse Gas Emission Mitigation Program document, based on document analysis it can be concluded that the company has identified the source of GHG produced by the BMKM unit and its suppliers. Identification of significant sources of GHG emissions identified and mitigation plans have been developed by the company covering mills and plantations. Significant GHG emissions include changes in land use, processing of POME, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plan includes, among other things, the correct dosage of fertilizer uses and application as recommended, reducing reuse and recycling actions, limiting the use of electricity, transportation and machine maintenance, as well as periodic air quality tests. Companies can also show the results of GHG calculations which are submitted to the RSPO GHG website.</p>	<p> <input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)         </p>
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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).		There is no new land clearing since 2014 and no new development after 15 November 2018 then be concluded that HCV document still valid and doesn't require HCS assessment.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.	-	<p>Unit of certification effort to reduce or minimize other significant pollutant i.e:</p> <ul style="list-style-type: none"> <li>- Ambient air quality test per semester</li> <li>- Boiler emission quality test accordance to Minister of Environment Regulation Number 7 year 2007</li> <li>- Generator emission accordance to regulation environment No 15/2019</li> </ul> <p>Plan to reduce emission:</p> <ul style="list-style-type: none"> <li>- Utilizing shell and fibre as boiler fuel to reduce the use of fossil fuels.</li> <li>- Carry out emissions testing by an accredited laboratory.</li> <li>- Manuring according to the program.</li> <li>- Use of pesticides according to the dose and right on target.</li> </ul>	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)

<b>Criterion 7.11:</b> 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.		Unit of certification has a zero burning policy approved on June 2016. Also, in SOP No BGA-AGRKS-PTKS-PLH stated that land clearing carried out by mechanical and zero burning method. Field observation to replanting block confirmed that zero burning policy has been implemented constitutently by the company.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> 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.		Fire Prevention and Control - (BGA-KMB-KRD/PRO-19/03/2012) approved on March 21, 2012 related Fire Management and Prevention - Work Instruction Management of Land Fire (BGA-KMB-KRD/IK-20/03/2012) - Formation of an emergency response team for handling fires and disasters  Result of field observation to central warehouse found that firefighting facilities and infrastructure are in good condition	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity <input type="checkbox"/> Opportunity for Improvement <input type="checkbox"/> Not Applicable (justification required)
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		Unit of certification always conducts routine socialization to the surrounding villages about the dangers of land fires.	<input checked="" type="checkbox"/> Conform <input type="checkbox"/> Major Nonconformity

			<p>In addition, the results of interviews with village representatives and explanations from the PT KMB CSR team showed that there is cooperation between the company and the surrounding community through the formation of a fire-aware community.</p>	<p><input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
<p><b>PROCEDURAL NOTE for 7.12</b>  The 2018 RSPO P&amp;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.</p> <p><b>Criteria 7.12:</b>  Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.</p>				
<p>7.12.1 (C)</p>	<p>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.</p>		<p>HCV assessment carried out by Faculty of Forestry - Institut Pertanian Bogor, 2012 as reported "Laporan Akhir Identifikasi &amp; Analisis Keberadaan Nilai Konservasi Tinggi (NKT) di Areal Perkebunan Kelapa Sawit PT. Karya Makmur Bahagia Provinsi Kalimantan Tengah – Fakultas Kehutanan Institut Pertanian Bogor" year 2012.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Team leader Ir. Nyoto Santoso MS (conservation). Team member: Ir. Heru B. Pulonggono, MSc (hydrology and soil conservation); Handian Purwawangsa, SHut, MSi (social assessment); Ahmad Faisal Siregar, SHut (environmental service); Eko Adhianto SHut (plant identification); Sutopo SHut (wildlife); M. Sayidina Ali AMd (GIS). The HCV assessment document peer reviewed by Dr. Kunkun Jaka Gurmaya. February 2012.</p> <p>According to this document total HCV in PT KMB are 693.48 Ha. Based on the results of the re-delineation on 2022 of the HCV area included in the company's HGU, which is 7.91 Ha – PT KMB BMKM scope.</p>	
7.12.2 (C)	<p>HCVs, HCS forests and other conservation areas are identified as follows:</p> <p>a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.</p>		<p>HCV assessment carried out by Faculty of Forestry - Institut Pertanian Bogor, 2012 as reported “Laporan Akhir Identifikasi &amp; Analisis Keberadaan Nilai Konservasi Tinggi (NKT) di Areal Perkebunan Kelapa Sawit PT. Karya Makmur Bahagia Provinsi Kalimantan Tengah – Fakultas Kehutanan Institut Pertanian Bogor” year 2012. The HCV identified as stipulated in 7.12.1.</p>	<p><input checked="" type="checkbox"/> Conform</p> <p><input type="checkbox"/> Major Nonconformity</p> <p><input type="checkbox"/> Minor Nonconformity</p> <p><input type="checkbox"/> Opportunity for Improvement</p> <p><input type="checkbox"/> Not Applicable (justification required)</p>

			<p>Unit of certification demonstrated the statement from RSPO Compensation team that the RaCP for parent company Bumitama Gunajaya Agri “Annex 8 Submission for Bumitama has achieved a Satisfactory Evaluation result. Henceforth, the RaCP process for Bumitama are now completed and you may proceed with certification” – dated 9 January 2023. The RaCP compensation plan is for 17 management units (under the parent company) through ex-situ management of co-managed areas allocated to 2 distinctive village forestry management of total 7,708 Ha. Audit team also noted the RSPO compensation team stated the FCL is only 6,881.86 Ha. The other 824.38 Ha is reserved to be adopted for 2 other management units under parent company PT. Bumitama Gunajaya Agri</p>	
7.12.2 b)	<p>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.</p>		<p>BMKM Certification Unit already has a document identification of areas that have high conservation value with a scope of study, namely the entire PT BGA Management area and not separate for each certification unit. The HVC assessment was carried out by the Bogor Agricultural Institute (RSPO Approve Assessor) in September –</p>	<p> <input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)         </p>

			<p>October 2011 with the final document year 2012. The company no longer undertakes new developments after 15 November 2018 so the HCV document is still valid and does not require an HCS assessment. The HCV analysis uses the 2008 Toolkit for HCV Area Identification and the Management and Monitoring Plan for HCV areas is in accordance with the 2010 Indonesian RSP0 Guidelines. The results of the HCV assessment have passed the peer review conducted by Dr. Kunkun Jaka Gurmaya in February 2012 with the result that no major issues were found and 3 minor issues were all fixed.</p> <p>From the results of the document review, the following information was obtained, HCV identification on 2012 results 693.48 Ha. Based on the results of the re-delineation on 2022 of the HCV area included in the company's HGU, which is 7.91 Ha (on certification scope) on BMKE.</p>	
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<p>7.12.3 (C)</p>	<p>In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>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 agricultural land / plantations. All other P&amp;C requirements apply, including FPIC and HCV requirements.</p>		<p>HFCL is not applicable for Indonesia.</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input checked="" type="checkbox"/> Not Applicable (justification required)</p>
<p>7.12.4 (C)</p>	<p>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</p>		<p>The certification unit shows the Report on the Implementation of High Conservation Value Area Management for Semester I of 2024 which contains the management and monitoring plan for the HCV areas identified in the company area. The management plan shown, for example, for HCV Bukit Batu</p>	<p><input type="checkbox"/> Conform  <input checked="" type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>

	<p>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).</p>		<p>in May and November 2024 with the types of management including:</p> <ul style="list-style-type: none"> <li>- Land cover/vegetation in areas with high erosion potential is maintained properly, if necessary, improved and installing boundary markers. Controlling land cover plants so that they do not attack the HCV Are</li> <li>- Planting trees</li> <li>- Implementing Soil Erosion SOP and monitoring erosion rates regularly</li> </ul> <p>However, based on the results of field visits, it was found that the HCV Bukit Batu area had been predominantly infested by Mucuna Bracteata land cover crop (including natural vegetation in the Bukit Batu area)</p> <p>Non-conformity: The certification unit has not been able to demonstrate consistent implementation of the established HCV management plan.</p>	
7.12.5	<p>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</p>		<p>Based on the results of the study of the HCV identification document, it is known that there is no area needed by the community to fulfil basic needs. In addition, based on interviews with village officials, it is known that the</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement</p>

	<p>through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p>		<p>community no longer fulfils their basic needs from the forest but from local markets. The livelihoods of the surrounding community include farming with rubber or oil palm plantations.</p> <p>There are several activities carried out in efforts to preserve the HCV Area/PT Karya Makmur Bahagia as follows:</p> <ul style="list-style-type: none"> <li>• Minutes of the dissemination of the Implementation of PT KMB's HCV Area Protection Policy to relevant Stakeholders on 1 February 2024, attended by 34 participants.</li> <li>• Minutes of HCV dissemination to PT KMB Employees at BKCE on 17 to 18 June 2024 attended by workers.</li> <li>• Minutes of HCV dissemination to PT KMB Employees at BKME on 21 June 2023, attended by workers.</li> </ul> <p>Based on the information above, it is known that the company has made efforts to preserve HCV areas by involving the community and government as relevant stakeholders in management, one of which is conducting outreach and discussions for the preparation of a riparian area management program for the next period (2024- 2025).</p>	<p><input type="checkbox"/> Not Applicable (justification required)</p>
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7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p>		<p>Unit of certification conducts routine monitoring for RTE species of both flora and fauna and is stated in the HCV management report made every semester. The company's efforts to protect RTE species include the following:</p> <ul style="list-style-type: none"> <li>- Installing RTE species warning boards</li> <li>- Conducting routine socialization to employees about the prohibition of disturbing wild animals</li> <li>- Maintaining buffer zones as habitats for flora and fauna</li> <li>- Imposing sanctions if there are employees who maintain or disturb RTE species.</li> </ul> <p>The results of monitoring for the first semester of 2024 found elang tikus (<i>elanus caeruleus</i>), Macan Akar (<i>Prionailurus bengalensis</i>), Macaca Fascicularis, Callosciurus Notatus, Python Reticulatus and Varanus Salvator.. Results of interviews with employee representatives showed that they understood the company's policy in protecting RTE species</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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<p>7.12.7</p>	<p>The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.</p>		<p>The certification unit shows the HCV Management Report for semester 1 for PT KMB (BMKM and GMKM) dated July 18, 2024, which includes:</p> <ul style="list-style-type: none"> <li>- Management matrix, management plan, management realization</li> <li>- Monitoring matrix, monitoring plan, monitoring realization</li> </ul> <p>Unit of certification also has an SOP for the HCV Management Program Number KMB-SUST-SOP-18 dated March 1, 2018, as well as a company policy on Protection of High Conservation Values which was ratified on June 1, 2016, by region head 2. The document states that in accordance with the principles of According to the company's sustainability principle, all employees are advised not to hunt, capture, kill and sell endangered protected animals and plants and report any such activities. Maintain and not disturb the area designated as HCV area and report any illegal acts. Employees who do not comply will be subject to sanctions in accordance with applicable laws and regulations. The company also installs no hunting signboards with photos of species and sanctions for violating government regulations in all HCV areas</p>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Conform</li> <li><input type="checkbox"/> Major Nonconformity</li> <li><input type="checkbox"/> Minor Nonconformity</li> <li><input type="checkbox"/> Opportunity for Improvement</li> <li><input type="checkbox"/> Not Applicable (justification required)</li> </ul>
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<p>7.12.8 (C)</p>	<p>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.</p>		<p>CH demonstrated the statement from RSPO Compensation team that the RaCP for parent company Bumitama Gunajaya Agri “Annex 8 Submission for Bumitama has achieved a Satisfactory Evaluation results. Henceforth, the RaCP process for Bumitama are now completed and you may proceed with certification” – dated 9 January 2023. The RaCP compensation plan is for 17 management units (under the parent company) through ex-situ management of co-managed areas allocated to 2 distinctive village forestry management of total 7,708 Ha. Audit team also noted the RSPO compensation team stated the FCL is only 6,881.86 Ha. The other 824.38 Ha is reserved to be adopted for 2 other management units.</p> <p>Remediation and Compensation Plan implementation:</p> <p>a. Reported as in the annual report “Laporan Tahunan Perhutanan SosialLPHD Belaban Rayak – Desa Sungai Melayu, Kecamatan Sungai Melayu Rayak, Kabupaten Ketapang, Provinsi Kalimantan Barat” period of January-December 2023, report prepared 22 December 2023. The permit approval for the program “Pemegang Persetujuan Pengelolaan Hutan Desa, Nama Lembaga</p>	<p><input checked="" type="checkbox"/> Conform  <input type="checkbox"/> Major Nonconformity  <input type="checkbox"/> Minor Nonconformity  <input type="checkbox"/> Opportunity for Improvement  <input type="checkbox"/> Not Applicable (justification required)</p>
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			<p>Pengelola Hutan Desa Belaban Rayak No.4670/MENLHK-PSKL/PKPS/PSL.O/7/2018” dated 6 July 2018 for forest area of 3,383 Ha.</p> <ul style="list-style-type: none"> <li>• Conservation program realization year 2023: planting “Jambu Kristal” 1570 trees, Durian Musangking 730 trees, Alpukat Mentega 1203 trees, Mangga Kiojay 614 trees, Lengkeng 496 trees, fruit 2180 trees, coffee 300 trees. The seedling provided by Bumitama Gunajaya Agro (total 7,093 trees).</li> <li>• Protection and security program realization year 2023: Patrol training for Lembaga Pengelola Hutan Desa, dated 9-10 March 2023. Patrol in the forest 13 times; 22 March 2023, 29 March 2023, 4 May 2023, 9 May 2023, 26 June 2023, 28 June 2023, 29 July 2023, 30 July 2023, 19 August 2023, 28 August 2023, 23 September 2023, 30 September 2023, 11 November 2023.</li> <li>• Local wisdom program year 2023: cultural ritual for establishment of “Lembaga Pengelola Hutan Adat”'s secretariat by Potong Garung ceremony, facilitated by Bumitama Gunajaya Agro.</li> <li>• Organization capacity building program realization 2023: Preparation of “Rencana Kerja Tahunan” dated 28 January 2023.</li> </ul>	
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			<p>Training on financial report preparation dated 12 September 2023. Training on annual report “Lembaga Pengelolaan Hutan Desa”, dated 13 September 2023. Training on forest area monitoring and rehabilitation of biodiversity, dated 13 September 2023.</p> <p>b. Reported as in the annual report “Laporan Tahunan Perhutanan Sosial LPHD Sembelangan – Desa Simpang Tiga Sembelangan, Kecamatan Nanga Tayap, Kabupaten Ketapang, Provinsi Kalimantan Barat” period of January-December 2023, report prepared 20 December 2023. The permit approval for the program “Pemegang Persetujuan Pengelolaan Hutan Desa, Nama Lembaga Pengelola Hutan Desa Sembelangan No.5973/MENLHK-PSKL/PKPS/PSL.O/9/2018” dated 19 September 2018 for forest area of 4,325 Ha.</p> <ul style="list-style-type: none"> <li>• Conservation program realization year 2023: planting “Jambu Kristal” 2100 trees, Durian Musangking 525 trees, Alpukat Mentega 525 trees, Mangga Kiojay 525 trees, Lengkeng 525 trees, fruit 2520 trees, forest vegetation 1680 trees. The seedling provided by Bumitama Gunajaya Agro (total 8400 trees).</li> <li>• Protection and security program realization year 2023: Patrol training for Lembaga Pengelola</li> </ul>	
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			<p>Hutan Desa, dated 9-10 March 2023. Patrol in the forest 13 times; 14 March 2023, 17 March 2023, 17 May 2023, 8 June 2023, 4 August 2023, 5 August 2023, 27 September 2023, 28 September 2023, 29 October 2023, 13 November 2023, 25 November 2023, 10 December 2023.</p> <ul style="list-style-type: none"> <li>• Construction of septic tank and stair fence, heading to Batu Hitam waterfall – July 2023.</li> </ul> <p>Organization capacity building program realization 2023: Preparation of “Rencana Kerja Tahunan” dated 28 January 2023. Training on financial report preparation dated 12 September 2023. Training on annual report “Lembaga Pengelolaan Hutan Desa”, dated 13 September 2023. Training on forest area monitoring and rehabilitation of biodiversity, dated 13 September 2023, training on freshwater fish cultivation 12 October 2023.</p>	
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## 6. Summary of Audit Findings

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	0	0	0	0
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	0	0
Principle 3: Optimise productivity, efficiency, positive impacts and resilience ( <i>Includes IP and/or MB Module</i> )	4	1	0	5
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	0	0
Principle 5: Support Smallholder Inclusion	0	0	0	0
Principle 6: Respect Workers Rights and Conditions	0	0	0	0



<b>Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment</b>	1	0	0	1
<b>Certification Systems Document</b>	0	0	0	0
<b>Total</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>6</b>

## 7. Nonconformity(ies) Issue in this Audit

<b>Indicator Number</b>	3.2.1 Critical
<b>Nonconformity Number</b>	2567194-202410-M1
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i> Bukit Makmur Mill, Bukit Makmur Estate, Bukit Kecubung Estate	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification.
<b>Nonconformity Statement:</b> The company has not shown Root Cause Analysis for the fulfilment of non-conformities from Internal Audit and immediate correction of audit field findings.	
<b>Evidence:</b>	

The company shows the SOP Internal Audit (Document Number: KMB-SUST-SOP-39, 07/15/2024). The SOP states the following:

- The results of the internal audit will be made by the Auditor in the form of an audit report.
- The Auditor and Auditee agree on the time limit for correction and corrective actions for each audit finding.
- Furthermore, the Auditee must make a Non-Conformity Analysis, plan Correction and Corrective Actions according to the time limit for correction and corrective actions set.

Internal Audit Result Report dated 13 to 22 March 2024 with the scope of GMKM, GMKE, SMNE, BDME, BMKM, BMKE, BKCE. The internal audit results contained 10 non-conformities. There was a determination of Correction and Corrective Actions, but there was no Root Cause Analysis.

Field findings at BMKM, BMKE and BKCE during the audit process, for example (but not limited to):

- The BMKM press station operator did not bring a mask.
- Effectiveness of the availability of lifebuoys in each BMKM WWTP pool but in a condition tied with wire, and no life vest are available.
- Handrails on the loading ramp area are damaged.
- There is no identification of the number of lights in the BMKM process area.
- Lack of understanding of the gender committee chair regarding company policies.
- In the lockers at the BMKE BGS House, only 11 clean clothes are available for spraying workers, however, based on field visits to spraying activities, it is known that the number of workers is 21 workers.
- 3 paramedics at the region II clinic do not yet have a Hiperkes certificate.
- The hazardous waste Operator at Traksi does not yet have a competency certificate.

Related to these findings, the company showed immediate correction, but there was no Root Cause Analysis and Corrective Action available.

<b>Root Cause Analysis</b>	SOP Internal Audit does not state the root cause analysis.
<b>Correction(s)</b>	Root cause analysis for internal audit findings and external audit findings.

<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<p>Revised to SOP the Internal Audit include the addition of root cause analysis in addition to corrective and correction actions.</p>
<p><b>Date of Response</b></p>	<p>12 Nov 2024</p>
<p><b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i></p>	<p>The unit of certification shows:</p> <ul style="list-style-type: none"> <li>- SOP Internal Audit (Document Number: KMB-SUST-SOP-39, Rev. 06, effective date November 5, 2024). In the SOP, an explanation has been added to the follow-up section on non-conformities in the audit results, by determination a root cause analysis, corrective and correction actions and determining the PIC according to the specified deadline.</li> <li>- The Internal Audit Result Report has been completed with Root Causes, Correction and Corrective Actions, with the status of non-conformity declared fulfilled.</li> <li>- The External Audit Field Findings Report has been followed up by the certification unit by determining the root cause, correction actions and corrective actions. For example, field findings, there are BMKM press operators not wearing mask, root cause: there is no routine schedule for PPE inspection by supervision, Correction action: conducting routine PPE inspections, Corrective action: making a routine schedule for PPE inspections, the status of non-conformity is declared fulfilled.</li> </ul> <p>Based on the verification carried out during the NCR Close Out, it is known that:</p> <ul style="list-style-type: none"> <li>- The press operator has used a mask while working.</li> <li>- There are lifebuoys and life jacket available in the WWTP area.</li> </ul>

	<ul style="list-style-type: none"> <li>- The handrail on the loading ramp area has been repaired and is in good condition.</li> <li>- Monitoring the identification of the number of lights in the BMKM process area.</li> <li>- Minutes of the dissemination for the gender committee.</li> <li>- Minutes of the dissemination of understanding the use of BGS houses to pesticide operators and monitoring carried out by the Foreman before and after work.</li> <li>- Hyperkes training program for paramedics and competency for hazardous waste operators planned for 2025.</li> </ul> <p>Unit of certification has identified the root cause, conduct correction action and corrective action. All evidence has been verified on NCR Close Out. Therefore, this non-conformity is closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
<b>Date of Closure:</b>	08 Jan 2025

<b>Indicator Number</b>	3.4.3 Critical
<b>Nonconformity Number</b>	2567194-202410-M2
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member):</i> Bukit Makmur Mill, Bukit Makmur Estate, Bukit Kecubung Estate	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	The social and environmental management and monitoring plan is implemented, reviewed, and updated regularly in participatory way.
<b>Nonconformity Statement:</b>	
<ul style="list-style-type: none"> <li>• The certification unit has not been able to demonstrate accurate monitoring of the management of identified social impact.</li> <li>• The certification unit has not been able to demonstrate the results of the evaluation of the implementation of the social impact analysis that has been carried out</li> </ul>	
<b>Evidence:</b>	

The Certification Unit shows the social impact assessment of PT Karya Makmur Bahagia compiled by the Lingkar Komunitas Sawit (LINKS) in 2020. Based on the social impact management report for the period 2023 - 2024, it is known that the implementation that has been carried out includes the following:

- Resolution of tenurial issues in the PT KMB HGU
- Increasing staff understanding of the FPIC guide
- GAP resolution
- Fulfilment of FPIC
- Socialization and education related to Community land located in the PT KMB HGU (enclave)
- Management of the company's social relations with stakeholders and the Community
- Improvement of CSR program management
- Management of plasma cooperatives and independent farmers as Mill suppliers
- Management of the administration system

However further verification it was found that there was impact management that was not in accordance with actual conditions, for example for Socialization and education related to Community land located in the PT KMB HGU (enclave). In the impact management results, it was stated that there was no longer any enclave land on the BKCE, BMKE, and BMKM, while based on the area statement and the results of interviews with the parties, it was found that there was still 264 Ha of enclave area for PT KMB - BMKM.

In addition, the results of the Social Impact Analysis evaluation have not been shown according to the minutes of May 6, 2024, which was held together with the Coordination Meeting of Village Heads throughout Antang Kalang District.

<p><b>Root Cause Analysis</b></p>	<p>CSR staff lack understanding regarding fulfilment of RSPO P&amp;C standards for document needs because they have just been transferred to handle CSR and have not received RSPO training.</p>
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<b>Correction(s)</b>	<ul style="list-style-type: none"> <li>• Show evidence of community dissemination and education activities within the PT KMB HGU (enclave)</li> <li>• Submit the results of the Social Impact Analysis evaluation by May 6, 2024</li> <li>• Evaluation and coordination with the Company's GIS team for areas that are still enclaves.</li> </ul>
<b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i>	<p>Conduct specific training for CSR staff related to the fulfilment of the latest RSPO P&amp;C standards and appointing regional sustainability staff as PICs to conduct training program evaluations every 6 months (especially if there are new staff and employees).</p>
<b>Date of Response</b>	<p>12 Nov 2024</p>
<b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i>	<p>The unit of certification shows:</p> <ul style="list-style-type: none"> <li>- Minutes of the Coordination and Evaluation Meeting related to the Enclave Area in the HGU PT KMB dated November 8, 2024 attended by CSR staff, GPN and PAD staff, Mentaya Region sustainability staff. The results of the meeting showed that there was an enclave area of 264.47 Ha located in Bukit Kecubung Estate. Furthermore, a dissemination schedule has been prepared for the Community who own land (enclave in the HGU PT KMB) from December 2024 to January 2025.</li> <li>- Minutes of dissemination and education related to community land located in the HGU PT KMB (enclave) dated December 16, 2024, attended by the government and the community of Waringin Agung Village.</li> <li>- The results of the Social Impact Analysis evaluation in accordance with the minutes of May 6, 2024 which were held in conjunction with the Coordination Meeting</li> </ul>

	<p>of Village Heads throughout Antang Kalang District, namely related to the implementation of the PT KMB scholarship program, there were 15 representatives from Antang Kalang District who were participating in the PT KMB scholarship program selection.</p> <ul style="list-style-type: none"> <li>- Minutes of the 2018 RSPO P&amp;C Standard Training for CSR staff on November 8, 2024. The material presented was related to the RSPO P&amp;C, especially social programs, social impact assessments, community development, conflict management and fulfillment of the FPIC principle.</li> </ul> <p>Field visits during the NCR Close Out to the enclave area located in Block D06 Division 4 Bukit Kecubung Estate, it was discovered that the area still controlled by the community (by 3 residents of Sungai Hanya Village) was in the form of oil palm plantations and houses, the company has identified and socialized the landowners.</p> <p>Unit of certification has identified the root cause, conduct correction action and corrective action. All evidence has been verified on NCR Close Out. Therefore, this non-conformity is closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
<b>Date of Closure:</b>	08 Jan 2025

<b>Indicator Number</b>	3.7.3 Minor
<b>Nonconformity Number</b>	2567194-202410-N1
<b>Nonconformity Category</b>	<input type="checkbox"/> Major Nonconformity <input checked="" type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member)</i> : Bukit Makmur Mill	
<b>Deadline:</b>	<input type="checkbox"/> 3 months from date of closing meeting <input checked="" type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	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.
<b>Nonconformity Statement:</b> Effectivity of training for personnel carrying out the implementation of Supply Chain Certification Standard (SCCS).	
<b>Evidence:</b> Unit of certification has been conducted supply chain certification webinar for selected personnel such as sustainability staff, EHS, mill manager and commercial team on 17 July 2024.	

<p>Later, EHS staff has been conducted SCC training for personnel carrying out the SCC implementation in Bukit Makmur Mill on 22 June 2024. Attended by 10 participants i.e security officer, weighbridge operator, production clerk, logistic clerk, loading dispatcher and administration staff. However, during the audit it was found that personnel in charge cannot explain well related to the supply chain procedure and requirement</p>	
<p><b>Root Cause Analysis</b></p>	<p>Lack of knowledge of some staff and employees due to changes in positions for some staff who had previously attended training (for example mill manager, commercial staff, etc.)</p>
<p><b>Correction(s)</b></p>	<p>Conduct refresh training for employees who have attended training and new training for related staff/employees who have just taken up a position due to transfer or new position (because those who attended previous training either via webinar or offline have been transferred)</p>
<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<ul style="list-style-type: none"> <li>• Conduct refreshment training with trainer from sustainability staff of head office. The training is equipped with an evaluation after participating in the training.</li> <li>• Create a refresh training program related to supply chain procedures and requirements periodically every 3 months or when there are additional employees or new staff related to SCCS</li> </ul>
<p><b>Date of Response</b></p>	<p>12 November 2024</p>
<p><b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i></p>	<p>Minutes of Refreshment Training Supply Chain Bukit Makmur Mill dated November 5, 2024, with participants Mill Manager, security officers, weighbridge operators, production officers, logistics officers, loading operators, and administrative staff. Training is completed with evaluation after attending the training.</p>

	Unit of certification has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be followed up at next surveillance. Minor NC remains open.
<b>Status of Nonconformity</b>	<input type="checkbox"/> Closed <input checked="" type="checkbox"/> Open
<b>Date of Closure:</b>	All the evidence will be followed up at next surveillance

<b>Indicator Number</b>	3.8.8 Critical
<b>Nonconformity Number</b>	2567194-202410-M3
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member)</i> : Bukit Makmur Mill	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	<p>Sales and Goods Out</p> <p>The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation):</p> <ol style="list-style-type: none"> <li>a) The name and address of the buyer;</li> <li>b) The name and address of the seller;</li> <li>c) The loading or shipment / delivery date;</li> <li>d) The date on which the documents were issued;</li> </ol>

	<p>e) RSPO certificate number;</p> <p>f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations);</p> <p>g) The quantity of the products delivered;</p> <p>h) Any related transport documentation;</p> <p>i) A unique identification number.</p>
<p><b>Nonconformity Statement:</b> Unit of certification cannot show minimum information related to sales documents</p>	
<p><b>Evidence:</b> During this assessment, the auditor team taking 3 sample of transaction of CSPK and 1 sample of removed stock CSPO. Unit of certification has showed the shipping announcement. However, until the audit is finish, the sales contract, delivery order, bill of lading (if any), and weighbridge ticket cannot be shown.</p>	
<p><b>Root Cause Analysis</b></p>	<p>Lack of knowledge of commercial staff because they are new and do not yet understand supply chain requirements.</p>
<p><b>Correction(s)</b></p>	<p>Show the weightbridge ticket and Delivery Order documents</p>
<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<p>Conduct supply chain training for new commercial staff and other related employee staff. Training is completed with evaluation after attending the training.</p>
<p><b>Date of Response</b></p>	<p>12 Nov 2024</p>
<p><b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i></p>	<p>The certification unit shows:</p> <ul style="list-style-type: none"> <li>• Contract “Kontrak Jual Beli No.1140084803” between Seller: PT.Karya Makmur Bahagia and Buyer: PT. Sinar Alam Permai (B&amp;G Tower, Jl. Putri Hijau No.10 Medan,</li> </ul>

	<p>20111); dated 11 September 2024; for sales of 300 MT Palm Kernel – RSPO MB; franco Bagendang.</p> <ul style="list-style-type: none"> <li>• Delivery Order “Surat Jalan Pengiriman Kernel No.0139/SIPB/KMBL/2024”, ordering shipment of 13.11 MT PK, destination buyer PT. Sinar Alam Permai; with stamp “CSPK MB Bukit Makmur POM; certificate RSPO 808019”.</li> <li>• Weighbridge ticket “Tiket Timbang No.B1124137615, dated 06 September 2024; from PT. Karya Makmur Bahagia-Gunung Makmur Mill; product Palm Kernel; quantity 13.11 MT; DO No. 0139/SIPB/KMBL/2024; with stamp “CSPK MB Bukit Makmur POM; certificate RSPO 808019”; Vehicle ID No.KH 8690 LP; CV Catur Borneo Abadi;</li> <li>• Minutes of product handover “Berita Acara Penyerahan Barang No.026/BAPB-IKS/BMKM/IX/2024” dated 11 September 2024. The minutes stipulated seller PT. Karya Makmur Bahagia (HO address Jl. Melawai Raya No.10, Jakarta 12160, Indonesia) delivered 300 MT PK to fulfil contract No. 1140084803 through SIPB No.0139/SIPB/KMBL/2024 deliveries with transporter CV Catur Borneo Abadi, with total volume 300 MT.</li> <li>• Shipping Announcement, with transaction ID No. TR-dfb950e1-68ef for 249.85 MT CSPK Mass Balance and transaction ID No. TR-7b54ea26-7ef6 for 200.33 MT CSPK Mass Balance; from PT. Karya Makmur Bahagia-Bumitama (RSPO_PO1000005302) as Seller to PT. Sinar Alam Permai (RSPO_PO1000000395) as Buyer. Shipping date 10 September 2024; Contract No. 1140084803; Confirmation date 07 October 2024.</li> <li>• Minutes of Refreshment Training Supply Chain Bukit Makmur Mill dated November 5, 2024, with participants Mill Manager, security officers, weighbridge operators, production officers, logistics officers, loading operators, and administrative staff. Training is completed with evaluation after attending the training.</li> </ul>
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	<p>Interviews with WB operators and commercial staff, it was stated that the person concerned had attended SCCS training and could explain the supply chain model applied at BMKM, namely Mass Balance, and understood the recording of the separation of certified and non-certified products.</p> <p>Unit of certification has identified the root cause; conduct correction action and corrective action. All evidence has been verified on NCR Close Out. Therefore, this non-conformity is closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
<b>Date of Closure:</b>	08 Jan 2025

<b>Indicator Number</b>	3.8.12 Critical
<b>Nonconformity Number</b>	2567194-202410-M4
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member)</i> : Bukit Makmur Mill	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	<p>Record keeping</p> <p>i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis.</p>

	<p>iv) For Mass Balance Module, the mill:</p> <ul style="list-style-type: none"> <li>a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis and / or three-monthly basis.</li> <li>b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO.</li> <li>c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock)</li> </ul>
<p><b>Nonconformity Statement:</b> Until this audit finish, there is no evidence that unit of certification implemented the minimum retention times two (2) years for supply chain document.</p>	
<p><b>Evidence:</b> Until this audit finish, insufficient evidence that unit of certification has implemented two (2) years retention time for supply chain document.</p>	
<p><b>Root Cause Analysis</b></p>	<p>Lack of knowledge of commercial staff because they are new and do not yet understand supply chain requirements.</p>
<p><b>Correction(s)</b></p>	<p>Showing supply chain documents for the period 2023.</p>
<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<p>Conduct supply chain training for new commercial staff and other related employee staff. Training is completed with evaluation after attending the training.</p>
<p><b>Date of Response</b></p>	<p>12 Nov 2024</p>

<p><b>Audit Team Conclusion</b> (including any evidence reviewed)</p>	<ul style="list-style-type: none"> <li>• PT Karya Makmur Bahagia demonstrated the records of received material certified and non-certified, processing of certified and non-certified FFB, into CPO and PK, sales and delivery of certified and non-certified product.</li> <li>• Record keeping stated minimum 5 years for transaction of FFB, CPO and PK. The certification unit shows for record period 2023:             <ul style="list-style-type: none"> <li>- Contract “Kontrak Jual Beli No.1140078122” between Seller: PT.Karya Makmur Bahagia and Buyer: PT. Sinar Alam Permai (B&amp;G Tower, Jl. Putri Hijau No.10 Medan, 20111); dated 11 September 2024; for sales of 300 MT Palm Kernel – RSPO MB; franco Bagendang.</li> <li>- Delivery Order “Surat Jalan Pengiriman Kernel No.0236/SIPB/KMBL/2023”, ordering shipment of 10.69 MT PK, destination buyer PT. Sinar Alam Permai; with stamp “CSPK MB Bukit Makmur POM; certificate MUTU-RSPO/140”.</li> <li>- Weighbridge ticket “Tiket Timbang No. B1123155040, dated 20 October 2023; from PT. Karya Makmur Bahagia-Gunung Makmur Mill; product Palm Kernel; quantity 10.69 MT; DO No. 0236/SIPB/KMBL/2023; with stamp “CSPK MB Bukit Makmur POM; certificate MUTU-RSPO/140”; Vehicle ID No.KH 8762 NQ; CV Catur Borneo Abadi;</li> <li>- Minutes of product handover “Berita Acara Penyerahan Barang No.038/BAPB- IKS/BMKM/X/2023” dated 23 October 2023. The minutes stipulated seller PT. Karya Makmur Bahagia (HO address Jl. Melawai Raya No.10, Jakarta 12160, Indonesia) delivered 300 MT PK to fulfil contract No. 1140078122 through SIPB No. 0236/SIPB/KMBL/2023 deliveries with transporter CV Catur Borneo Abadi, with total volume 200 MT.</li> </ul> </li> </ul>
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	<ul style="list-style-type: none"> <li>- Shipping Announcement, with transaction ID No. R-54917673-abc3 for 751.45 MT CSPK Mass Balance; from PT. Karya Makmur Bahagia-Bumitama (RSPO_PO1000005302) as Seller to PT. Sinar Alam Permai (RSPO_PO1000000395) as Buyer. Shipping date 25 September 2023; Contract No. 1140084803; Confirmation date 17 October 2023.</li> <li>• Minutes of Refreshment Training Supply Chain Bukit Makmur Mill dated November 5, 2024, with participants Mill Manager, security officers, weighbridge operators, production officers, logistics officers, loading operators, and administrative staff. Training is completed with evaluation after attending the training.</li> </ul> <p>Unit of certification has identified the root cause; conduct correction action and corrective action. All evidence has been verified on NCR Close Out. Therefore, this non-conformity is closed.</p>
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
<b>Date of Closure:</b>	08 Jan 2925

<b>Indicator Number</b>	7.12.4 Critical
<b>Nonconformity Number</b>	2567194-202410-M5
<b>Nonconformity Category</b>	<input checked="" type="checkbox"/> Major Nonconformity <input type="checkbox"/> Minor Nonconformity
<b>Recurring Nonconformity</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>Date of Nonconformity Issued</b>	01 November 2024
<b>Nonconformity Issued To</b> <i>(when more than one site/member)</i> : Bukit Makmur Estate	
<b>Deadline:</b>	<input checked="" type="checkbox"/> 3 months from date of closing meeting <input type="checkbox"/> 12 months from date of closing meeting
<b>Mode of Nonconformity Closure</b>	<input checked="" type="checkbox"/> Onsite <input type="checkbox"/> Off-site
<b>Standard Reference</b>	<p>Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).</p>

<p><b>Nonconformity Statement:</b></p> <p>The certification unit has not been able to demonstrate consistent implementation of the established HCV management plan.</p>	
<p><b>Evidence:</b></p> <p>The certification unit shows the Report on the Implementation of High Conservation Value Area Management for Semester I of 2024 which contains the management and monitoring plan for the HCV areas identified in the company area. The management plan shown, for example, for HCV Bukit Batu in May and November 2024 with the types of management including:</p> <ul style="list-style-type: none"> <li>- Land cover/vegetation in areas with high erosion potential is maintained properly, if necessary, improved and installing boundary markers. Controlling land cover plants so that they do not attack the HCV Area</li> <li>- Planting trees</li> <li>- Implementing Soil Erosion SOP and monitoring erosion rates regularly</li> </ul> <p>However, based on the results of field visits, it was found that the HCV Bukit Batu area had been predominantly infested by Mucuna Bracteata land cover crop (including natural vegetation in the Bukit Batu area)</p>	
<p><b>Root Cause Analysis</b></p>	<p>Previous control measures were not optimal because Mucuna bracteata was still being used as a cover crop to prevent erosion and control rotation was inadequate</p>
<p><b>Correction(s)</b></p>	<ul style="list-style-type: none"> <li>• Document of HCV area management program and Area cleaning from Mucuna bracteata.</li> <li>• Document of area cleaning from Mucuna bracteata.</li> </ul>
<p><b>Corrective Action Implemented</b> <i>(including any evidence submitted)</i></p>	<p>Eradicating Mucuna bracteata (MB) which is difficult to control and replacing it with other plants that are not invasive</p>

<b>Date of Response</b>	12 Nov 2024
<b>Audit Team Conclusion</b> <i>(including any evidence reviewed)</i>	<p>Verification January 8, 2025</p> <p>The unit of certification shows:</p> <ul style="list-style-type: none"> <li>• Program Management of HCV Bukit Batu Area for the period 2024/2025, including: <ul style="list-style-type: none"> <li>- Installation and maintenance of buffer zones.</li> <li>- Installation and maintenance of notice and prohibition boards.</li> <li>- Dissemination of the HCV program to employees and the community.</li> <li>- Prevention and control of land fires.</li> <li>- Land cover/vegetation in areas with high erosion potential is maintained properly. Controlling land cover plants so that they do not attack the HCV area.</li> <li>- Planting trees in the HCV area.</li> </ul> </li> <li>• Minutes of Mucuna Bracteata (MB) Control in the HCV Bukit Batu BMKE area dated November 5, 2024.</li> <li>• Minutes of Tree Planting in the HCV Bukit Batu BMKE area dated November 28, 2024. The number of forest tree seedlings planted is: 40 Pulai trees, 30 Meranti trees, and 30 Mandalimas trees located in Block Q03a BMKE.</li> </ul> <p>Based on field visits in the HCV Bukit Batu area, block Q03A Bukit Kecubung Estate, it is known that Mucuna Brateata cleaning, forest tree planting (Pulai and Meranti), tree marking with red paint as a buffer zone, and installation of HCV attribute boards have been carried out.</p> <p>Unit of certification has identified the root cause, conduct correction action and corrective action. All evidence has</p>

	been verified on NCR Close Out. Therefore, this non-conformity is closed.
<b>Status of Nonconformity</b>	<input checked="" type="checkbox"/> Closed <input type="checkbox"/> Open
<b>Date of Closure:</b>	08 Jan 2025

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


<b>Indicator Number</b>	-
<b>Opportunity for Improvement Number</b>	-
<b>Date of Opportunity for Improvement Issued</b>	-
<b>Opportunity for Improvement Issued To</b> <i>(when more than one site/member):</i>	
<b>Standard Reference</b>	-
<b>Opportunity for Improvement Statement:</b>	
-	

## 9. Nonconformities raised in the previous audit

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response	Verification of Correction/ Corrective Action	Conclusion /Status
			Correction / Corrective Action		
2.2.2 Minor	2023.01	<p>As a result of document review and interviews, it is known that the Bukit Makmur Factory does not have an external FFB supplier and has 3 contractors as co-workers. The CPO Transport Contractor is PT Surya Mentaya Jaya and CV Lintas Mentaya, while the PK Transport Contractor is CV Catur Borneo Abadi.</p> <p>As a result of reviewing the SPK documents for the three contractors, it was found that they had regulated, among other things, compliance with labor regulations, prohibition of employing children, prohibition of forced and illegal labor, meeting the minimum wage, providing PPE, participation in BPJS Kindergarten and Health.</p> <p>Companies can show Evaluation Forms for the three Contractors in 2023, including evaluation of employment aspects in the form of</p>	<ul style="list-style-type: none"> <li>Appointment of PIC who specifically handles the Contractor's fulfillment of standards against RSPO P&amp;C and regulations.</li> <li>Provision of contractor data</li> <li>Appointment of commercial staff as PIC related to contractors and will be re-evaluated through RSPO internal audit.</li> </ul>	<p>Verification during this RC:</p> <ul style="list-style-type: none"> <li>Unit of certification has appointed Setiawan Kurniadi as personnel in charge to evaluating CPO and PK transporter based on appointment letter issued by Mill Manager on 8 January 2024.</li> <li>Working agreement between the contractor and their workers and following the national</li> </ul>	<b>Closed</b>

		<p>worker age, worker wages and health insurance. As well as the OHS aspect in the form of fulfilling PPE. However, supporting evidence has not been shown as a basis for assessment, such as:</p> <p>CV Catur Borneo Abadi</p> <ul style="list-style-type: none"> <li>• Work agreement between workers and contractors</li> <li>• Membership and proof of payment for BPJS Employment and Health for the period October 2023.</li> <li>• Proof of payment of workers' wages.</li> </ul> <p>CV Lintas Mentaya</p> <ul style="list-style-type: none"> <li>• Work agreement between workers and contractors</li> <li>• Membership and proof of payment for BPJS Employment and Health for the period October 2023.</li> </ul> <p>Proof of payment of workers' wages</p> <p>The company has not been able to show evidence that third parties collaborating with the company have complied with relevant legal obligations</p>		<p>regulation and company policies. For example: appointment letter CV Catur Borneo Abadi, CV Lintas Mentaya and PT Surya Mentaya Jaya.</p> <ul style="list-style-type: none"> <li>• Annual identification and evaluation schedule from personnel in charge to evaluating CPO and PK transporter.</li> <li>• Evaluation result based on minute of evaluation dated 8 January 2024. All contractor has been complied with the regulation and clause written in the contract.</li> <li>• Evidence of registration to the national health insurance</li> </ul>	
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				<p>or worker insurance (BPJS Kesehatan/BPJS Ketenagakerjaan) for worker of CV Lintas Mentaya (9 workers) and CV Catur Borneo Abadi (34 workers).</p> <p>Based on evidence verified above, this noncompliance <b>satisfactorily closed.</b></p>	
3.8.17 Critical	2023.02	<ul style="list-style-type: none"> <li>Bumitama Agri LTD has trademark license number 1-0043-07-100-00.</li> <li>Based on the verification results of the kernel delivery waybill document with SIPB Number 0174/SIPB/KMB/2023 dated 24 August 2023, it is known that there is use of a trademark as in the photo below:</li> </ul>	<p>Provide recorded evidence of improvements related to the use of RSPO – Trademark for Ticket Scales at KAGM Unit based on RSPO Rules on Market Communication and Claims November 2016, revised January 2019, in Annex 1: RSPO Trademark Usage and Guidance Socialization of RSPO Rules on Market Communication and Claims to all relevant personnel</p>	<p>Auditor Verification 04 February 2024</p> <p>The company has explained the root cause analysis of the non-conformance. Then, corrective action was also explained from the root of the problem that was explored, but there was still something</p>	<b>Closed</b>

		 <ul style="list-style-type: none"> <li>Based on the results of field observations and interviews with weighbridge station operators, it is known that the company has included the trademark in the weighing ticket documents and minutes of delivery of goods. Apart from that, the trademark stamp was also shown to the auditor team, namely as follows:</li> </ul>  <p>However, the use of trademarks is still not in accordance with the RSPO Rules on Market Communications and Claims 2022</p>		<p>that needed to be explained again in this regard.</p> <p>The company also sent proof of improvement in the form of the implementation of the RSPO Trademark Usage training to the RSPO Team of PT KMB &amp; Commercial/related Personnel which was held online on 26 January 2024 and was attended by 12 participants and also a power point file which was the material discussed in the training.</p> <p>Verification RA The company has identified the root cause; prepare correction plan and corrective action plan. The company can demonstrate consistent correction and corrective action planned. The NC</p>	
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		<p>which were approved by the BOG on 3 October 2022, including:</p> <ul style="list-style-type: none"> <li>• Do not include trademark license numbers</li> <li>• Added the CSPK MB sentence in the trademark</li> </ul> <p>There is use of trademark licenses that are not in accordance with the RSPO Rules on Market Communications and Claims 2022 which were approved by BOG on 3 October 2022.</p>		Critical remains closed.	
6.6.1 Critical	2023.03	<p>The company has a procedure for recruiting employees as stated in the Human Capital SOP with Number BGA-HC- 304 with an effective date of 01 January 2011 which explains that the recruitment section prepared by candidates is an application form, application letter, original CV, etc. In this SOP there is no provision for holding documents such as KTP, KK and original diplomas by the company.</p> <p>The results of field observations in Block L01 Division 3 BKCE, there were 4 workers who had just joined in August 2023 and based on the</p>	<p>HR Departments re-coordinates with each estate regarding the collection of KTPs by employees so that KTPs that have been completed required in the administrative process are immediately returned.</p> <p>The company has issued a Work Instruction regarding the Prohibition of Withholding KTPs</p>	<p>Auditor Verifications 31 January 2024</p> <p>The company shows evidence of improvement, including:</p> <ol style="list-style-type: none"> <li>1. Minutes of the return of KTPs from BKCE Estate on 10 January 2024</li> <li>2. BKCE Estate KTP Loan &amp; Return Monitoring Book.</li> <li>3. Minutes pf of Socialization</li> </ol>	<b>Closed</b>

		<p>results of interviews with these workers it was known that 2 of the 4 workers explained that when recruiting workers they were asked to submit original identity cards (KTP) and up to Currently the company has not returned the KTP, while the other 2 workers have only submitted a photocopy of their identity card (KTP).</p> <p>As a result of interviews with company representatives, it was discovered that there were more than 10 original KTP documents that were still stored by the company. Some of them aim to make it easier to create a new account at the bank</p> <p>The company has not been able to show evidence that the employee recruitment process was not carried out by withholding identity documents and that the implementation of employee recruitment was in accordance with existing procedures.</p>		<p>Events Regarding SOP Recruitment Rules, PP36/2021 regarding RSPO P&amp;C wage deductions on 16 January 2024</p> <p>Based on evidence of improvement, nonconformity in this indicator can be fulfilled</p> <p>Based on interview during RA with daycare workers in BKCE, the person joined PT KMB in early 2024, and the recruitment process was carried out without withholding any documents, either identity or otherwise, and there were no fees charged during the recruitment process, and recruitment was</p>	
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				<p>carried out in accordance with the procedures set by the Company.</p> <p>This NC Critical remains closed.</p>	
6.7.4 Minor	2023.04	<ul style="list-style-type: none"> <li>Based on Law Number 24 of 2011 concerning Social Security Administering Bodies, article 14 states "Every person, including foreigners who work for at least 6 (six) months in Indonesia, is obliged to become a Social Security Program Participant." and Article 15 paragraph 1 which reads "Employers are gradually obliged to register themselves and their workers as participants with BPJS in accordance with the Social Security program they are participating in."</li> <li>Based on a review of the October 2023 updated Employee Data Base document, it is known: <ul style="list-style-type: none"> <li>- BKCE 330 employees</li> <li>- BMKE 414 employees</li> <li>- BMKM 108 employees</li> </ul> </li> <li>The results of a review of BPJS Health Payment documents for the period October 2023 show that there are still employees</li> </ul>	<ul style="list-style-type: none"> <li>Re-entering participants who have not been registered in E-DABU.</li> <li>Assisting in managing employees whose documents/personal data are invalid.</li> <li>Guaranteeing employees during the registration period.</li> </ul> <p>Conducting registration evaluation by Regional HRD staff and re-evaluation through internal audit.</p>	<p>Verification during this RC</p> <p>The company shows the BPJS Kesehatan Registration Minutes for BMKE, BKCE, BMKM (Document No. 002/BA/HR/XII/2023, dated January 20, 2024). The minutes explain the following:</p> <ul style="list-style-type: none"> <li>The work unit reconciles the E-KTP data with the employee database.</li> <li>From the data check, it is known that there are still workers registered in the PBI program.</li> </ul>	<b>Closed</b>

		<p>who have not been paid by BPJS Health, with details:</p> <ul style="list-style-type: none"> <li>- BKCE 19 employees (Number of employees 330 while BPJS Health payments are 311 employees)</li> <li>- BMKE 20 employees (Number of employees 414 while BPJS Health payments are 394 employees)</li> <li>- BMKM 10 employees (Number of employees is 108 while BPJS Health payments are 98 employees)</li> </ul> <p>The company has not been able to show proof that all workers have been paid BPJS Health facilities in accordance with statutory provisions</p>		<ul style="list-style-type: none"> <li>• Workers who have not registered have been registered in the BPJS Kesehatan program.</li> </ul> <p>The company shows evidence of BPJS Kesehatan payment with the number of registered workers in accordance with the employee database.</p> <p>Based on evidence verified above, this noncompliance satisfactorily closed.</p>	
7.10.1 Critical	2023.05	<p>The company has filled in the GHG Calculator calculations, for the period January – December 2023. Some of the data submitted includes FFB Suppliers/FFB Sources, Amount of incoming FFB, total conservation areas (forested and non-forested) from all suppliers listed in the GHG calculation .</p>	<ul style="list-style-type: none"> <li>• Re-determine the mechanism for collecting and processing raw data input by each PIC in the Plantation and PKS.</li> <li>• Submit GHG through the portal provided by RSPO with complete and correct data.</li> <li>• Conduct regular outreach regarding the mechanism for collecting and processing raw data input by each PIC at the Plantation and Directors' Office</li> </ul>	<p>The company has sent proof of improvements as follows:</p> <ul style="list-style-type: none"> <li>• Root problem analysis, correction, and Corrective Action</li> <li>• The certification unit sends proof</li> </ul>	<b>Closed</b>

		<p>Based on the results of data verification, several things were found as follows:</p> <ul style="list-style-type: none"> <li>• The total Suppliers/Sources of FFB Suppliers to BMKM listed in the RSPO GHG Calculation are 14 FFB Suppliers with details of 9 Suppliers supplying non-certified FFB, and 5 suppliers supplying certified FFB.</li> <li>• 9 Suppliers who supply non-certified FFB to BMKM consist of:             <ol style="list-style-type: none"> <li>1. BAGE Division 3 &amp; 4 (Mekar Jaya Cooperative, Tani Santoso)</li> <li>2. BHJE (Lestari Cooperative, Merkati Jaya)</li> <li>3. BKCE (Waringin Jaya Cooperative)</li> <li>4. Bukit Bahagia Estate (BBGE – TTL)</li> <li>5. Bukit Harapan Estate (BHPE – LMS)</li> <li>6. Gunung Makmur Estate (GMKE – KMB)</li> <li>7. Sungai Mentaya Estate (SMNE – TTL)</li> <li>8. Sungai Penyahuan Estate (SPYE – TTL)</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• Increase supervision by company management of the RSPO Palm GHG Calculator maker so that it can be completed before the annual audit is carried out.</li> </ul>	<p>of socialization of GHG Raw Data Collection The document also explains the person in charge who can be contacted by each unit,</p> <ul style="list-style-type: none"> <li>• The certification unit sends raw data for each estate which is input to PalmGHG,</li> <li>• Result of calculation of GHG.</li> </ul> <p>Based on evidence of improvement provided by the company, nonconformities in this indicator are declared fulfilled</p>	
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		<p>9. Sungai Puring Estate (SPGE – LMS)</p> <p>• Meanwhile, the actual non-certified TBS suppliers to BMKM are a total of 13 suppliers according to Basic Info data for the January-December 2022 period as follows:</p> <ol style="list-style-type: none"> <li>1. Beringin Agung Estate Division 3 &amp; 4 (Mekar Jaya Cooperative, Tani Santoso)</li> <li>2. Batang Hijau Estate (Lestari Cooperative, Merkati Jaya)</li> <li>3. Bukit Kecubung Estate (Waringin Jaya Cooperative)</li> <li>4. Bukit Bahagia Estate (BBGE – TTL)</li> <li>5. Bukit Harapan Estate (BHPE – LMS)</li> <li>6. Gunung Makmur Estate (GMKE – KMB)</li> <li>7. Sungai Mentaya Estate (SMNE – TTL)</li> <li>8. Sungai Penyahuan Estate (SPYE – TTL)</li> <li>9. Sungai Puring Estate (SPGE – LMS)</li> </ol>			
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		<p>10. Mulya Agung Estate  11. Sungai Meraya Estate  12. Bukit Daman Estate (BDME)  13. Bukit Makmur Estate</p> <p>Based on the data above, it is known that Suppliers are not included in the RSPO GHG calculator calculations as follows:</p> <ol style="list-style-type: none"> <li>1. Mulya Agung Estate</li> <li>2. Sungai Meraya Estate</li> <li>3. Bukit Makmur Estate</li> <li>4. Bukit Daman Estate</li> </ol> <p>There are differences in incoming FFB data from several suppliers, regarding the total incoming FFB listed in the RSPO GHG Calculator for the period January – December 2022 with the basic info data for the January-December 2022 BMKM period, for example:</p> <ol style="list-style-type: none"> <li>1. Total FFB Supply from Bukit Bahagia Estate, in the "GHG Calculator" calculation is 26,910.35 Tons Total FFB Supply from Bukit Bahagia Estate, Actual from basic info is 21,356.18 Tons</li> <li>2. Total FFB Supply from the Sungai Penyahuan Estate, in</li> </ol>			
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		<p>the "GHG Calculator" calculation is 50,165.05 Tons</p> <p>3. Total FFB Supply from Sungai Penyahuan Estate, Actual from basic info is 46,170.89 Tons.</p> <p>Based on the explanation above, it is known that the company has not been able to show evidence that the input data for the GHG calculator calculation is in accordance with the actual operational conditions for receiving FFB from all FFB supply sources to Bukit Makmur POM</p>			
<p>RSPO Certification System 2020 Clause 5.5.2 Time Bound Plan Critical</p>	2023.06	<ul style="list-style-type: none"> <li>RSPO Certification System Clause 5.5.2 (a) explains that all plantations and mills must be certified within five (5) years after obtaining RSPO membership. Every new acquisition must be followed by certification within three (3) years. Any exceptions outside this maximum period must be approved by the RSPO Secretariat.</li> <li>RSPO Announcement on 11 January 2023 regarding process flow for the time bound plan (TBP) Revision explained that:             <ol style="list-style-type: none"> <li>Since the RSPO Certification System</li> </ol> </li> </ul>	<ol style="list-style-type: none"> <li>Review the Time Bond Plan together with related parties, namely Document &amp; License and Partnership/plasma</li> <li>Request and obtain approval for changes to the Time Bond Plan from the RSPO</li> <li>Conduct a Partial RSPO Audit</li> <li>Create a Time Bond Plan review program together with related departments such as Document and License and Partnership/Plasma at least once a year and carry out monitoring through internal audit activities and management review meetings</li> </ol>	<p>Auditor Verification dated January 9, 2024</p> <p>The company shows the root of the problem as well as evidence of corrective actions and corrective actions, namely:</p> <ul style="list-style-type: none"> <li>Minutes related to the Time Bond Plan review activity together with related parties, namely Document &amp; License and</li> </ul>	<b>Closed</b>

		<p>document was made effective from 1 July, 2018, existing RSPO members have 5 years from this date to comply with these requirements. This means any grower member with management unit(s) that have not yet been certified will need to ensure that the uncertified management unit(s) are certified by 30 June, 2023.</p> <p>2. Changes of the TBP due to deviation of the maximum period. The request for approval is send to RSPO via email by using the TBP Revision Template which can be downloaded from the RSPO website.</p> <ul style="list-style-type: none"> <li>Based on the results of field observations in Block A03 a Division 2 BKCE, it is known that there is a plasma area, namely BKCE plasma (Waringin Jaya Cooperative) which is managed directly by the company and has planted oil palm and has produced (TM), namely in Block T19b Division 4 BKCE Plasma.</li> <li>Based on the results of the Basic Info document verification for the November</li> </ul>		<p>Partnership/plasma on December 5 2023, which was attended by 6 participants.</p> <ul style="list-style-type: none"> <li>Updated time bound plan that has been approved by the RSPO secretariat on 27 December 2023.</li> <li>Partial certification has been carried out for all units that have not been certified in December 2023.</li> </ul> <p>Based on this, the nonconformity in this indicator has been fulfilled and will be observed in the next assessment.</p> <p>Verification RA RSPO secretariat has approve the change of Time</p>	
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		<p>2022 – October 2023 period, it is known that there are Non-Certified TBS entering BMKM from the BKCE Plasma unit (Waringin Jaya Cooperative), which unit is part of the BGA Group.</p> <ul style="list-style-type: none"> <li>The company has reported the Bumitama Agri Ltd Bound Plan Team to the RSPO and has received approval from the RSPO on 15 August 2023. However, based on the verification results of the Bumitama Agri Ltd Bound Plan Team documents which have been approved by the RSPO, it is known that the Non Certified areas are such as BKCE Plasma ( Waringin Jaya Cooperative) is not included in Bumitama Agri Ltd's Time Bound Plan which has been approved by the RSPO.</li> <li>Certification system clause 5.4.4 states that the certification audit must review all recorded policies and procedures required for the operation to be certified or hold a certificate to be adequate and implemented properly to meet the intent and requirements in the applicable RSPO Certification Standards</li> </ul>		<p>Bound Plan Bumitama Agri Ltd on 27 December 2023. The Time Bound Plan (TBP) includes the subsidiaries, mills and estates owned by Bumitama Agri Ltd.</p> <p>Bumitama Agri Ltd had conducted an internal audit on the uncertified units or holdings to determine compliance against Clause 4.5 (Minimum requirements for multiple management units) of the RSPO Certifications Systems for Principles &amp; Criteria.</p> <p>This NC Critical remains closed.</p>	
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		<p>and those in the Document This Certification System. Any non-compliance with this Certification System Document will be considered an 'NC Major'.</p> <p>The company has not been able to show proof that non-certified areas such as BKCE Plasma (Waringin Jaya Cooperative) have been included in TBP Bimitama Agri Ltd and have been reported and received approval from the RSPO Clause 5.5.2 Time Bound Plan</p>			
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## 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: 12 September 2024

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

### 10.1 For Audit Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses

### 10.2 For Public Summary Report

No	Consulted Stakeholders <i>Name of Stakeholders</i>	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Environment Agency of Kotawaringin Timur Regency	29 October 2024	Phone interview	So far, communication and coordination between the company and the Environmental Service have been going well. The company has also carried out its mandatory reporting in accordance with the timetable (RKL - RPL every 6 months). During the past year there	There are no issues that need further clarification

				<p>have been no issues regarding environmental pollution or land fires.</p> <p>The company has completed and well-functioning emergency response facilities and infrastructure as well as land and forest fire control. In addition, it also has a well-managed conservation area. In general, environmental management carried out by the company is in accordance with applicable regulations.</p>	
2	Plantation Agency of Kotawaringin Timur Regency	29 October 2024	Phone interview	<p>In general, the company has complied in carrying out its mandatory reporting, but the completeness of the reporting content needs to be re-assured. In the company's HGU, there are still areas controlled by other parties. Therefore, more attention is needed so that it does not become a conflict.</p> <p>During the past year, there have been no issues regarding environmental pollution and land fires. Some things that need to be improved, for example, are the development of productive businesses for farmers in the surrounding area</p>	There are no issues that need further clarification
3	ATR BPN of Kotawaringin Timur Regency	29 October 2024	Phone interview	The company has complied with applicable regulations related to land legality, among others, has had location permits, plantation business permits (IUP), land titles (HGU), and has routinely sent land use reports.	There are no negative issues found. No further verification needed.
4	Labor Agency of Kotawaringin Timur Regency	29 October 2024	Phone interview	PT Karya Makmur Bahagia has complied with manpower regulations.	There are no negative issues

				<p>Minimum wage is implemented to all employees. Communication and relationship between management and employees are maintained and good.</p>	<p>found. No further verification needed.</p>
5	Village Secretary of Waringin Agung Village	29 October 2024	Face to face interview	<ul style="list-style-type: none"> <li>• There is no land conflict/land dispute between the villagers and the company.</li> <li>• The company open work and business opportunity. Some of villager working with the company while some other act as contractor (civil, CPO/PK transporter, or selling vegetables to the workers' family). One of them is business unit under village office.</li> <li>• The company provide CSR for the village, for example for kindergarten school and incentives for the teacher in elementary school. Furthermore, they also provide heavy weight for road and trenches maintenance.</li> </ul>	<p>There are no negative issues found. No further verification needed.</p>
6	Community Leader of Sungai Hanya Village	29 October 2024	Face to face interview	<ul style="list-style-type: none"> <li>• The company had a good relationship with communities of Sungai Hanya Village.</li> <li>• There is no land conflict/land dispute between the villagers and the company. All land compensation has been done.</li> <li>• Since the company operated, work and business widely open. A lot of villagers working as employee while some other become a FFB transporter or civil contractor.</li> </ul>	<p>There are no negative issues found. No further verification needed.</p>

				<ul style="list-style-type: none"> <li>The company provide CSR for worship place, customary activity or any kind of social activities. They also lending heavy weight for road maintenance.</li> </ul>	
7	CV Catur Borneo Abadi – PK Transporter	29 October 2024	Phone interview	<ul style="list-style-type: none"> <li>Has engaged with mill as PK transporter since 2012. Provide 53 unit so far.</li> <li>Working agreement stated that transporter prohibited to use underage worker, provide PPE and safety working procedures, providing social and health insurance to their employees, provide access for CB if necessary and so on.</li> <li>Payment in timely manner according to the work agreement.</li> </ul>	There are no negative issues found. No further verification needed.
8	CV Lintas Mentaya – CPO Transporter	29 October 2024	Phone interview	<ul style="list-style-type: none"> <li>Engaged with Bukit Makmur Mill since 2019. Location in Sampit.</li> <li>Transporting CPO from mill to Bagendang jetty.</li> <li>Provide 30 unit of tanker with average capacity 7,500 Ton.</li> <li>Payment in timely manner according to the work agreement.</li> </ul>	There are no negative issues found. No further verification needed.
9	Borneo Orangutan Survival Foundation	04 November 2024	By Email	PT Karya Makmur Bahagia is a member of the RSPO. We have to make sure that they protect and manage areas of high conservation value. In addition, as I can see from the map, there are connecting forest landscapes around the concession that are potential habitats for other wildlife. This is an important finding and the management must have an implementation plan to	The company has a sustainability policy explained related to monitoring any Endangered all vulnerable species and looking for any

				protect wildlife and their habitat, which we call Best Management Practices (BMP) for wildlife conservation, not only around the mill area but throughout the entire concession.	signs of illegal activity. Bumitama Agri is committed to conserving natural resources and protecting and enhancing the existing natural environment and its biodiversity.
10	NGO: WWF, Sawit Watch, WALHI, Green Peace, OrangUtan Centre, AidEnvironment, Solidaridad	31 October 2024	By Email	Did not respond.	-

Summary of workers interviewed, and the CB's responses and findings are presented in the table below:

<b>Total Workers in the Unit of Certification</b>		<b>827</b>			
<b>Sampled Worker Consulted/ Interviewed in This Audit</b>		<b>52</b>			
<b>No</b>	<b>Type of Workers Consulted/ Interviewed</b>	<b>Interview Method</b>	<b>Feedback/Comments/Issue Raised/ Received from Workers</b>	<b>CB's Responses</b>	
1	Foreman MTC	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.	

2	Head of warehouse	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
3	Clerk of production	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
4	Fuel operator	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
5	Paramedic	Face to face interview	Paramedics do not yet have a hyperkes certificate.	The company showed a 2025 training plan for paramedics who have not received Hiperkes training..
6	Fire fighter	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
7	Hazardous waste operator	Face to face interview	The officer does not yet have a competency certificate as a hazardous waste operator	The company shows competency training plan for hazardous waste officers.
8	Head of section BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
9	Daycare worker BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
10	Boilerman	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
11	Engine room operator	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
12	Press operator	Face to face interview	Operator do not wear masks when working at the Press Station.	The company made immediate corrections by providing masks to operators. However, this is still a nonconformity in the current audit, related to the

				effectiveness of the corrective actions set according to the root cause analysis.
13	WTP operator	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
14	WWTP operator	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
15	Grading worker (4)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
16	Weightbridge operator (2)	Face to face interview	The operator has not been able to explain regarding supply chain.	The results of further verification, this is a nonconformity in the indicators Minor 3.7.3
17	Security	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
18	Spraying foreman BMKE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
19	Pesticide operator BMKE (5)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
20	Manuring worker BMKE (3)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
21	Manuring foreman BMKE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
22	Loader BMKE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
23	Harvester BMKE (3)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.

24	Loose fruit picker BMKE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
25	Spraying foreman BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
26	Pesticide operator BKCE (5)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
27	Manuring worker BKCE (3)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
28	Manuring foreman BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
29	Loader BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
30	Harvester BKCE (3)	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.
31	Loose fruit picker BKCE	Face to face interview	There are no negative issues related to worker welfare aspects	There are no negative issues found. No further verification needed.

Consultation with Previous Land User

<b>Total Identified Previous Land User in the Unit of Certification</b>			10	
<b>Sampled Previous Land User in This Audit</b>			2	
<b>Name of Previous Land User</b>	<b>Contact Details (address/telephone/email)</b>	<b>Total Area (Ha)</b>	<b>Date of Consultation</b>	<b>Result of Discussion with Previous Land User</b>
Yetri	Waringin Agung Village	1.63	29 Oct 2024	The process for land compensation has been fulfilled by the company. There is no coercion to release the land, even though the company giving advice to keep some land for family purposes
Tandik	Waringin Agung Village	12.01	29 Oct 2024	The process for land compensation has been fulfilled by the company. There is no coercion to release the land, even though the company giving advice to keep some land for family purposes

## 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
Rows (including dropdown) can be added as necessary				Choose an item.		Provide actual certification year if status is certified	Provide plan year for certification if status is not certified
PT Karya Makmur Bahagia	Indonesia	Gunung Makmur Mill	-	Certified	2014	2014	-
PT Karya Makmur Bahagia	Indonesia	Gunung Makmur Estate (GMKE)	3,832.07	Certified	2014	2014	-
PT Karya Makmur Bahagia	Indonesia	Bukit Daman Estate (BDME)	1,741.65	Certified	2014	2014	-
PT Karya Makmur Bahagia	Indonesia	Sungai Mentaya Estate (SMNE)	2,959.74	Certified	2014	2014	-
PT Karya Makmur Bahagia	Indonesia	Koperasi Unit Desa Mekar Jaya	1,086.19	Not Certified	2022	-	2025

PT Karya Makmur Bahagia	Indonesia	Koperasi Unit Desa Sekar Tani	946.49	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Unit Desa Lestari	1,000.18	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Usaha Bersama	892.42	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Makarti Jaya	1,003.24	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Marga Rahayu	700.43	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Tani Santoso	1,049.78	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	PT Tanah Tani Lestari	4,293.95	Not Certified	2022	-	2025

PT Karya Makmur Bahagia	Indonesia	Koperasi Hapakat (TTL)	510.67	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Rika Bersatu (TTL)	714.90	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Usaha Bersama (TTL)	447.25	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Eka Kaharap (TTL)	103.29	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Berkat Usaha Bersama (TTL)	245.62	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Bina Tani (TTL)	626.64	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Independent Smallholders (Kelompok Tani Karya Bersama)	277.90	Certified	2022	2021	-

PT Karya Makmur Bahagia	Indonesia	Bukit Makmur Mill	-	Certified	2019	2019	-
PT Karya Makmur Bahagia	Indonesia	Bukit Makmur Estate	3,173.28	Certified	2019	2019	-
PT Karya Makmur Bahagia	Indonesia	Bukit Kecubung Estate	3,393.50	Certified	2019	2019	-
PT Karya Makmur Bahagia	Indonesia	PT Langgeng Makmur Sejahtera (LMS)	3,940.00	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Telawang Bersatu	265.37	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Hinje Ate	81.01	Not Certified	2022	-	2025
PT Karya Makmur Bahagia	Indonesia	Koperasi Waringin Jaya	1,000.00	Not Certified	2022	-	2025

PT Karya Makmur Bahagia	Indonesia	Koperasi Eka Kaharap (LMS)	617.90	Not Certified	2022	-	2025
PT Windu Nabatindo Lestari	Indonesia	Pundu Nabatindo Mill	-	Certified	2014	2014	-
PT Windu Nabatindo Lestari	Indonesia	Pundu Nabatindo Estate	2,769.44	Certified	2014	2014	-
PT Windu Nabatindo Lestari	Indonesia	Independent Smallholders (Kelompok Tani Tenera)	223.92	Certified	2018	2018	-
PT Windu Nabatindo Lestari	Indonesia	PT Fajar Bumi Nabati (FBI)	2,703.00	Not Certified	2022		2025
PT Windu Nabatindo Lestari	Indonesia	PT Gemilang Subur Maju (GSM)	602.09	Not Certified	2022		2025
PT Windu Nabatindo Lestari	Indonesia	Koperasi Harapan Abadi	5,207.18	Not Certified	2023		2025

PT Windu Nabatindo Lestari	Indonesia	Katari Agro Mill	-	Certified	2016	2016	-
PT Windu Nabatindo Lestari	Indonesia	Katari Agro Estate	3,534.37	Certified	2016	2016	-
PT Windu Nabatindo Lestari	Indonesia	Pelantaran Agro Estate	1,931.96	Certified	2016	2016	-
PT Windu Nabatindo Lestari	Indonesia	Pantai Mas Estate	3,329.99	Certified	2016	2016	-
PT Windu Nabatindo Abadi	Indonesia	Sungai Cempaga Mill (SCMM)	-	Certified	2022	2022	-
PT Windu Nabatindo Abadi	Indonesia	PT Windu Nabatindo Abadi (WNA) - 7656,99 Ha	7,656.99	Certified	2022	2022	-
PT Windu Nabatindo Abadi	Indonesia	PT Windu Nabatindo Abadi (WNA) - 310 Ha	310.00	Not Certified	2022	2022	2025

PT Nabatindo Karya Utama	Indonesia	PT Nabatindo Karya Utama (NKU) - 2005 Ha	2,005.00	Not Certified	2022	2022	2025
PT Windu Nabatindo Abadi	Indonesia	PT Windu Nabatindo Abadi (WNA)- 103,68 ha the area which suspect into liability mechanism	103.68	Not Certified	2023	-	2025
PT Windu Nabatindo Abadi	Indonesia	KSU Sehati Pundu	2,000.41	Not Certified	2022	-	2025
PT Nabatindo Karya Utama	Indonesia	PT Nabatindo Karya Utama (NKU) - 2720,04 Ha	2,720.04	Certified	2022	2022	-
PT Nabatindo Karya Utama	Indonesia	PT Nabatindo Karya Utama (NKU) - 578,59 Ha the area which suspect into liability mechanism	578.59	Not Certified	2023	-	2025
PT Nabatindo Karya Utama	Indonesia	Koperasi Koling Hapakat	906.70	Not Certified	2023	-	2025
PT Windu Nabatindo Sejahtera	Indonesia	Selucing Agro Mill	-	Not Certified	2022	-	2025

PT Windu Nabatindo Sejahtera	Indonesia	PT Windu Nabatindo Sejahtera	4,998.76	Not Certified	2022	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	Kotawaringin Mill	-	Not Certified	2024	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	PT Bumitama Gunajaya Abadi	5,632.84	Not Certified	2024	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	Tonam Raya Mill	-	Not Certified	2023	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	PT Bumitama Gunajaya Abadi	-	Not Certified	2022	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	Lamandau Mill	-	Not Certified	2023	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	PT Bumitama Gunajaya Abadi	5,632.84	Not Certified	2023	-	2025

PT Bumitama Gunajaya Abadi	Indonesia	Koperasi Kompak Maju Bersama	4,075.39	Not Certified	2023	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	Koperasi Mitra Bahaum	5,117.48	Not Certified	2023	-	2025
PT Bumitama Gunajaya Abadi	Indonesia	Koperasi Tanjung Biru	2,960.31	Not Certified	2023	-	2025
PT Andalan Sukses Makmur	Indonesia	PT Andalan Sukses Makmur	3,080.52	Not Certified	2023	-	2025
PT Andalan Sukses Makmur	Indonesia	Koperasi Seberang Jaya Sejati	884.05	Not Certified	2023	-	2025
PT Andalan Sukses Makmur	Indonesia	Koperasi Pulau Sejahtera	391.81	Not Certified	2023	-	2025
PT Investa Karya Bhakti	Indonesia	PT Investa Karya Bhakti	5,632.84	Not Certified	2023	-	2025

PT Gunajaya Karya Gemilang	Indonesia	Kendawangan Mill	-	Certified	2015	2015	-
PT Gunajaya Karya Gemilang	Indonesia	Mekar Utama Estate	3,045.92	Certified	2015	2015	-
PT Gunajaya Karya Gemilang	Indonesia	Kendawangan Estate	1,722.90	Certified	2015	2015	-
PT Gunajaya Karya Gemilang	Indonesia	Sungai Tapah Estate	993.70	Certified	2015	2015	-
PT Gunajaya Ketapang Sentosa	Indonesia	Banjarsari Estate	2,216.78	Certified	2015	2015	-
PT Gunajaya Karya Gemilang	Indonesia	PT Gunajaya Karya Gemilang (GKG) - 523,422 Ha Additional HGU	523.42	Not Certified	2024	-	2025
PT Gunajaya Ketapang Sentosa	Indonesia	Seriam Jaya Estate	1,940.94	Certified	2015	2015	-

PT Gunajaya Ketapang Sentosa	Indonesia	Membuluh Sejahtera Estate	3,521.66	Certified	2015	2015	-
PT Gunajaya Karya Gemilang	Indonesia	Kelompok Tani Sawit Bersama	363.00	Not Certified	2024	-	2025
PT Gunajaya Karya Gemilang	Indonesia	Koperasi Serba Usaha Bersama	800.92	Not Certified	2024	-	2025
PT Gunajaya Karya Gemilang	Indonesia	Koperasi Serba Usaha Karya Bersama	505.65	Not Certified	2024	-	2025
PT Gunajaya Karya Gemilang	Indonesia	Koperasi Binasari	581.83	Not Certified	2024	-	2025
PT Gunajaya Karya Gemilang	Indonesia	Koperasi Perkebunan Fajar Mandiri	1,354.97	Not Certified	2024	-	2025
PT Gunajaya Ketapang Sentosa	Indonesia	Koperasi Rimba Sari	580.46	Certified	2022	2022	-

PT Agro Sejahtera Manunggal	Indonesia	Pembangunan Raya Mill	-	Certified	2019	2019	-
PT Agro Sejahtera Manunggal	Indonesia	Pembangunan Raya Estate	1,318.22	Certified	2019	2019	-
PT Agro Sejahtera Manunggal	Indonesia	Bengkung Raya Estate	2,304.58	Certified	2019	2019	-
PT Agro Sejahtera Manunggal	Indonesia	Belaban Raya Estate	1,633.11	Certified	2019	2019	-
PT Agro Sejahtera Manunggal	Indonesia	PT Agro Sejahtera Manunggal (ASM) – 768.72 ha the area which suspect into liability mechanism	768.72	Certified	2023	2023	-
PT Agro Sejahtera Manunggal	Indonesia	PT Agro Sejahtera Manunggal (ASM) – 494.49 ha additional HGU	494.49	Certified	2020	2020	-
PT Agro Sejahtera Manunggal	Indonesia	KopBun Agro Seriam Mandiri (ASM) - HGU 914.77 Ha	960.80	Certified	2019	2019	-

PT Gunajaya Harapan Lestari	Indonesia	PT Gunajaya Harapan Lestari	1,973.45	Certified	2022	2022	-
PT Gunajaya Harapan Lestari	Indonesia	PT Gunajaya Harapan Lestari - SHM 149,06 Ha	149.06	Not Certified	2024	-	2025
PT Gunajaya Harapan Lestari	Indonesia	Koperasi Bawal Sejahtera Mandiri (GHL) - HGU 448,19 Ha	448.19	Not Certified	2024	-	2025
PT Gunajaya Harapan Lestari	Indonesia	Koperasi Bawal Sejahtera Mandiri (GHL) - SHM 174,81 Ha	174,81	Not Certified	2024	-	2025
PT Agro Sejahtera Manunggal	Indonesia	Koperasi Agro Seriam Mandiri (ASM) - SHM 405 Ha	405.00	Not Certified	2024	-	2025
PT Agro Sejahtera Manunggal	Indonesia	Kelompok Tani Sawit Maju Sejahtera (ASM) - 1022,09 Ha	1,022.09	Not Certified	2024	-	2025
PT Karya Bakti Agro Sejahtera	Indonesia	Sungai Rasau Mill	-	Certified	2024	2024	

PT Karya Bakti Agro Sejahtera	Indonesia	Marau Raya Estate	2,482.03	Certified	2024	2024	-
PT Karya Bakti Agro Sejahtera	Indonesia	Sungai Rasau Estate	2,064.31	Certified	2024	2024	-
PT Karya Bakti Agro Sejahtera	Indonesia	Temiyang Raya Estate	302.02	Certified	2024	2024	-
PT Karya Bakti Agro Sejahtera	Indonesia	KUD Rangkong Betuah	833.30	Not Certified	2022	-	2025
PT Karya Bakti Agro Sejahtera	Indonesia	KUD Rasau Tiga Bersama	1,117.74	Not Certified	2022	-	2025
PT Karya Bakti Agro Sejahtera	Indonesia	Kelompok Tani Mitra Tama Sejahtera (KBAS) - 295 Ha	295.00	Not Certified	2022	-	2025
PT Agriplus	Indonesia	Agriplus	2,841.87	Not Certified	2022	-	2025

PT Agriplus	Indonesia	Koperasi Riam Kepayang Sentosa (Agriplus) - SHM 761.52 Ha	761.52	Not Certified	2022	-	2025
PT Ladang Sawit Mas	Indonesia	Bukit Tunggul Jaya Mill		Certified	2020	2020	-
PT Ladang Sawit Mas	Indonesia	Bukit Tunggul Jaya Estate	4,208.54	Certified	2020	2020	-
PT Ladang Sawit Mas	Indonesia	Hamparan Jaya Estate	1,510.09	Certified	2020	2020	-
PT Ladang Sawit Mas	Indonesia	KopBun Bukit Tunggul Sejahtera	728.27	Not Certified	2023	-	2025
PT Ladang Sawit Mas	Indonesia	KopBun Mitra Penjataan Permai	592.85	Not Certified	2023	-	2025
PT Lestari Gemilang Intisawit	Indonesia	PT Lestari Gemilang Intisawit (LGI) - 5548,32 Ha	5,548.32	Not Certified	2022		2025

PT Lestari Gemilang Intisawit	Indonesia	PT Lestari Gemilang Intisawit (LGI) - 761,41 Ha the area which suspect into liability mechanism	761.41	Not Certified	2023	-	2025
PT Lestari Gemilang Intisawit	Indonesia	Koperasi Kayong Sekayuk	608.04	Not Certified	2022	-	2025
PT Lestari Gemilang Intisawit	Indonesia	Koperasi Mitra Sejati	695.90	Not Certified	2022	-	2025
PT Agro Manunggal Sawitindo	Indonesia	PT Agro Manunggal Sawitindo (AMS)	3,739.68	Not Certified	2022	-	2025
PT Agro Manunggal Sawitindo	Indonesia	Koperasi - Karya Gerunggang Bersatu	618.75	Not Certified	2025	-	-
PT Agro Manunggal Sawitindo	Indonesia	Koperasi - Pemahan Bersatu	197.43	Not Certified	2025	-	-
PT Nabati Agro Subur	Indonesia	PT Nabati Agro Subur (NAS) - 2227,5 Ha	2,227.50	Certified	2022	-	-

PT Nabati Agro Subur	Indonesia	PT Nabati Agro Subur (NAS) - 1027,82 Ha the area which suspect into liability mechanism	1027,82	Not Certified	2023	-	2025
PT Sejahtera Sawit Lestari	Indonesia	PT Sejahtera Sawit Lestari (SSL)	1,802.52	Not Certified	2023	-	2025
PT Karya Makmur Langgeng	Indonesia	PT Karya Makmur Langgeng (KML)	4,000.10	Not Certified	2023	-	2025
PT Karya Makmur Langgeng (	Indonesia	Koperasi - Hasil Sikam Sekayok	603.93	Not Certified	2022	-	2025
PT Gemilang Makmur Subur	Indonesia	PT Gemilang Makmur Subur (GMS) - 2119,75 Ha	2,119.75	Certified	2022	-	-
PT Gemilang Makmur Subur	Indonesia	PT Gemilang Makmur Subur (GMS) - 39,54 Ha the area which suspect into liability	39.54	Not Certified	2023	-	2025
PT Gemilang Makmur Subur	Indonesia	Koperasi Istana Pawan Mandiri	1,060.16	Not Certified	2023	-	2025

PT Gemilang Makmur Subur	Indonesia	Koperasi Rungau Sejahtera	680.90	Not Certified	2023	-	2025
PT Damai Agro Sejahtera	Indonesia	PT Damai Agro Sejahtera (DAS)	9,436.00	Not Certified	2024	-	2025
PT Rohul Sawit Industri	Indonesia	Suka Damai Mill		Certified	2019	2019	-
PT Rohul Sawit Industri	Indonesia	Pendalian Estate	1,567.07	Certified	2019	2019	-
PT Masuba Citra Mandiri	Indonesia	PT Masuba Citra Mandiri (MCM) - 326.04 ha the area which suspect inti liability mechanism	326.04	Certified	2022	2023	-
PT Masuba Citra Mandiri	Indonesia	Koperasi Karya Melayu Sejati	938.16	Certified	2019	2019	-
PT Raya Sawit Manunggal	Indonesia	Bukit Belaban Mill		Not Certified	2024	-	2025

PT Sentosa Prima Agro	Indonesia	PT Sentosa Prima Agro (SPA)	3,890.11	Not Certified	2024	-	2025
PT Sentosa Prima Agro	Indonesia	Koperasi - Bukit Janji Bersama	442.36	Not Certified	2025	-	-
PT Raya Sawit Manunggal	Indonesia	PT Raya Sawit Manunggal (RSM)	4,034.00	Not Certified	2024	-	2025
PT Raya Sawit Manunggal	Indonesia	Koperasi - Sandika Dwi Bakti	372.81	Not Certified	2025	-	-
PT Wahana Hujau Indah	Indonesia	PT Wahana Hujau Indah (WHI)	5,148.20	Not Certified	2024	-	2025
PT Hungarindo Persada	Indonesia	PT Hungarindo Persada	3,100.00	Not Certified	2024	-	2025

## 12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
<p>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.</p>	<p><b>Applicable</b></p>
<p>Was the time bound plan submitted during the initial audit?</p>	<p>The RSPO Membership for Bumitama Agri Ltd 1-0043-07-000-00 dated 07 October 2007. Bumitama Agri Ltd. submitted the updated RSPO Timebound Plan to RSPO Secretariat on 13 December 2023. RSPO Secretariat has approved the timebound plan on 27 December 2023.</p>
<p>Does the time bound plan contain a current list of all estates and mills?</p>	<p>The Time Bound Plan (TBP) includes the subsidiaries, mills and estates owned by Bumitama Agri Ltd.</p>
<p>Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?</p>	<p>Bumitama Agri Ltd. has been a member of RSPO since 07 October 2007. There are some units that has not certified has had approval from RSPO (latest update on email by RSPO on 27 December 2023).</p>

<p>Are there any new acquisitions of land done by the certification unit since the last audit?</p> <p>If YES, is the time bound plan updated to indicate that the newly acquired land is to be certified within a three year timeframe?</p>	<p>No, there are no new acquisitions. Bumitama Agri Ltd. has been a member of RSPO since 07 October 2007. There are some units that has not certified has had approval from RSPO (latest update on email by RSPO on 27 December 2023).</p>
<p>If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?</p>	<p>Yes, there are deviations from the maximum 5 years period since membership obtained on 07 October 2007. Bumitama Agri Ltd. has reported reason for deviation in the latest RSPO Timebound Plan. RSPO Secretariat has approved the timebound plan on 27 December 2023.</p>
<p>Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit?</p> <p><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></p>	<p>Yes.</p>
<p>Is there any revision made to the time bound plan?</p> <p>If YES, has the revised time bound plan been reviewed by the CB?</p> <p><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></p>	<p>Yes. Bumitama Agri Ltd. submitted the updated RSPO Timebound Plan to RSPO Secretariat on 13 December 2023. RSPO Secretariat has approved the timebound plan on 27 December 2023</p>

<p>Are there any isolated lapses in the implementation of a time bound plan?</p> <p>If YES, a minor non-compliance shall be raised.</p>	<p>There are not any isolated lapses in implementation of the plan. There are the changing on the plan due to RaCP process.</p>
<p>Is there any evidence of fundamental failure to proceed with the implementation of the plan?</p> <p>If YES, a major non-compliance shall be raised.</p>	<p>There is no fundamental failure to proceed with implementation of the plan. Company has taken action to proceed all uncertified unit to complete the RaCP and to obtain the HGU.</p>

### 13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
<p>Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&amp;C criterion 7.3 since 1st January 2010?</p> <p>If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)?</p> <p><i>Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB</i></p>	<p>PT Gunajaya Harapan Lestari (GHL) didn't do any new development and still waiting for approval of remediation and compensation plan document.</p> <p>PT Windu Nabatindo Sejahtera (WNS) didn't do any new development. LUCA document has been sent to RSPO on 19 June 2016 and still waiting for approval of remediation and compensation plan document.</p> <p>PT Windu Nabatindo Abadi (WNA) didn't do any NPP and PT Nabatindo Karya Utama (NKU) has NPP report on <a href="https://rspo.org/publicconsultation/bumitamaagri-limited-pt-nabatindokarya-utama/">https://rspo.org/publicconsultation/bumitamaagri-limited-pt-nabatindokarya-utama/</a></p> <p>PT Andalan Sukses Makmur (ASMR) has completed NPP report (publish on 10 March 2016 for 5,630 Ha). PT ASMR still waiting for approval LUCA from RSPO.</p> <p>PT Agriplus (AGP) waiting for approval of remediation and compensation plan from RSPO.</p> <p>PT Sentosa Prima Agro (PT SPA) has completed NPP report, PT Wahana Hijau Indah (WHI) and PT Raya Sawit Manunggal (RSM) is replanting area that don't need NPP. Their waiting for approval of remediation and compensation plan from RSPO.</p> <p>PT Ladang Sawit Mas (LSM), PT Lestari Gemilang Intisawit (LGI), PT Agro Manunggal Sawitindo (AMS), PT Karya Makmur Langgeng (KML), PT Gemilang Makmur Subur (GMS) PT Nabatindo Agro Subur (NAS), PT Sejahtera Sawit Lestari (SSL), PT Damai Agro Sejahtera (DAS)</p> <ul style="list-style-type: none"> <li>- NPP for PT LSM, PT LGI, PT AMS, PT KML and PT GMS has been set</li> <li>- PT NAS and PT SSL didn't do NPP cause of will do compensation and remediation</li> <li>- Waiting for approval RaCP for PT LSM, PT LGI, PT AMS and PT KML PT Tanah Tani Lestari waiting for approval LUCA from RSPO</li> <li>- PT Investa Karya Bhakti (IKB) still waiting for approval of LUCA</li> </ul>

	<ul style="list-style-type: none"> <li>- PT Hungarindo Persada (HPD) still waiting for approval of RaCP from RSPO</li> <li>- PT Kharya Bakti Agro Persada (KBAS) has completed NPP report on <a href="https://rspo.org/publicconsultation/bumitamagri-limited-pt-karyabakti-agro-sejahtera/">https://rspo.org/publicconsultation/bumitamagri-limited-pt-karyabakti-agro-sejahtera/</a></li> </ul>
<p>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&amp;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></p>	<p>However, some units still cannot provide information on maps of land conflicts. The group has land conflict procedure in place, as follows:</p> <ul style="list-style-type: none"> <li>• SOP Licensing and Land Right (BGA-SOP-GL-903.1)</li> <li>• SOP Indemnity of Planting and Area (BGA-SOP-GL-902.1)</li> </ul> <p>Conflict or complaint process:</p> <ul style="list-style-type: none"> <li>• Complaint on PT NKU regarding land conflict in the name of initial “HRL” by RSPO has been resolved.</li> <li>• Resolving for complaint RSPO/2023/04/RH has been documented on minute meeting bilateral engagement on 16 February 2024, and it has agreed the timeline.</li> </ul>
<p>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&amp;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></p>	<p>The group has labour conflict procedure in place. Based on the self-assessment document submitted by the BGA Group, it known that there is no significant labor dispute in areas that have not been certified.</p>
<p>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&amp;C criterion 2.1?</p>	<p>None legal non-compliance noted. Sighted in all the internal audit report for uncertified unit</p>


<p><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></p>	
<p>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></p> <p>1. <i>This would necessitate evidence of the self-assessment for each requirement.</i></p> <p>2. <i>A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.</i></p>	<p>The internal control points have included all the requirements to validate the compliance against uncertified units or holdings as per partial. Sighted the internal audit done by the management</p>
<p>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?</p>	<p>CB will carry out the stakeholder's consultation to the uncertified units with the relevant NGOs comment</p>
<p>Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances?</p> <p><i>Note: (e.g. relevant complaints, labour disputes, land conflicts)</i></p>	<p>Conflict or complaint process:</p> <ul style="list-style-type: none"> <li>• Complaint on PT NKU regarding land conflict in the name of initial "HRL" by RSPO has been resolved.</li> <li>• Resolving for complaint RSPO/2023/04/RH has been documented on minute meeting bilateral engagement on 16 February 2024, and it has agreed the timeline.</li> </ul>

<p>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)?</p>	<p>No further stakeholders consultation conducted for uncertified units. CB will carried out the stakeholders meeting/site visit if there is noncompliance with the requirements at uncertified units</p>
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## 14. Audit Conclusion & Recommendation

Audit finding	
<input type="checkbox"/>	No nonconformity recorded.
<input checked="" type="checkbox"/>	Minor nonconformity recorded. A corrective action plan has been accepted. Verification of the nonconformity(ies) to be carried out in the next audit.
<input checked="" type="checkbox"/>	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	
<input type="checkbox"/>	Certification (Initial Certification)
<input type="checkbox"/>	Continue certification (Annual Surveillance Audit)
<input checked="" type="checkbox"/>	Renewal for certification (Recertification)
<input type="checkbox"/>	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	
<p>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.</p> <p>Furthermore, I confirm the following:</p> <ul style="list-style-type: none"> <li>· Acceptance of responsibility in execution of the instructions given.</li> <li>· 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.</li> <li>· That during the closing meeting all agenda items were covered by the Audit Team Leader.</li> </ul>	
Acknowledged by:	
Name	Erick Perdana Andreas
Position	Compliance Safety & Certification Dept.Head
Date	09 Jan 2025
	
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

Naila Karima

Position

Lead Auditor

Date

09 Jan 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

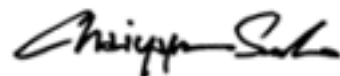
Dr. Chaiyaporn Seekao

Position

Technical and Compliance Manager –  
RSPO

Date

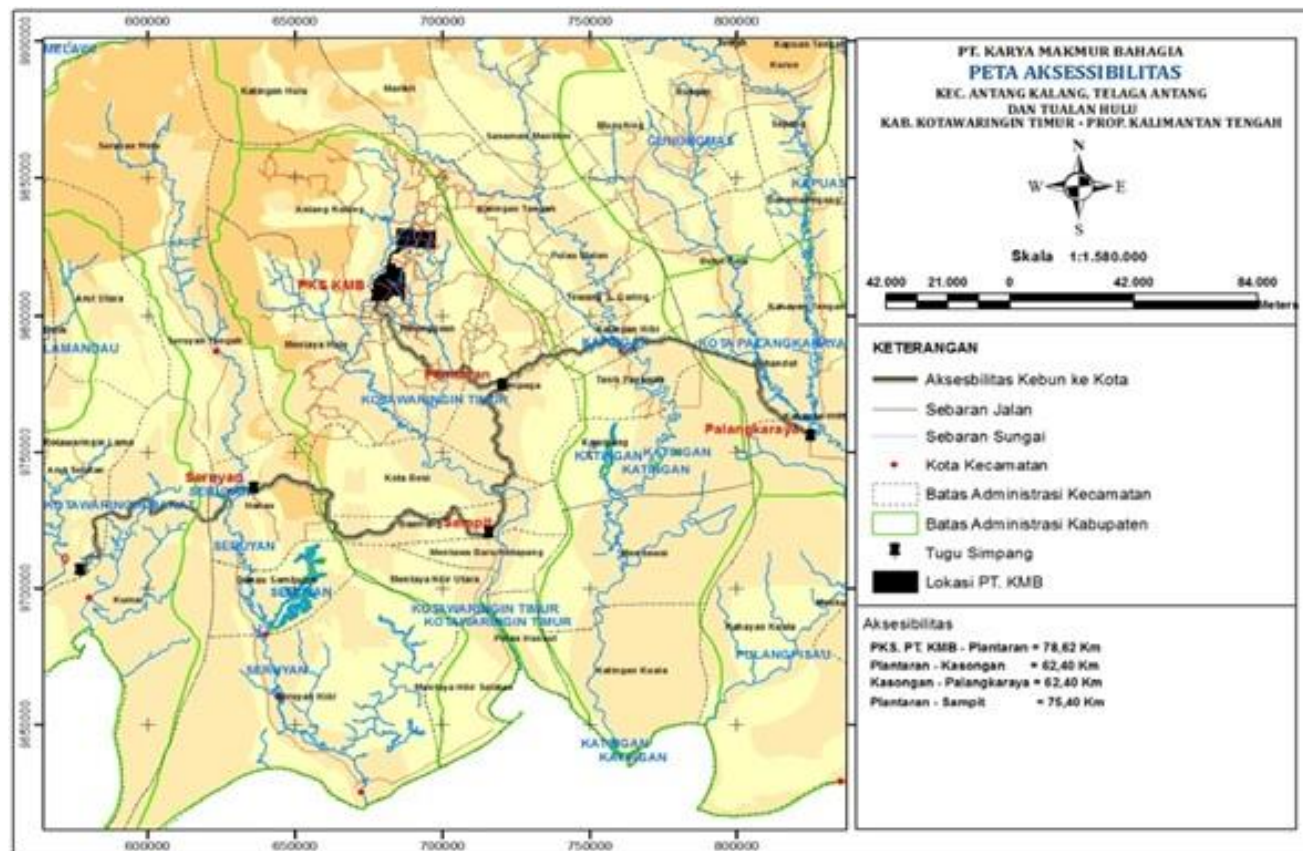
10 Mar 2025



Signature

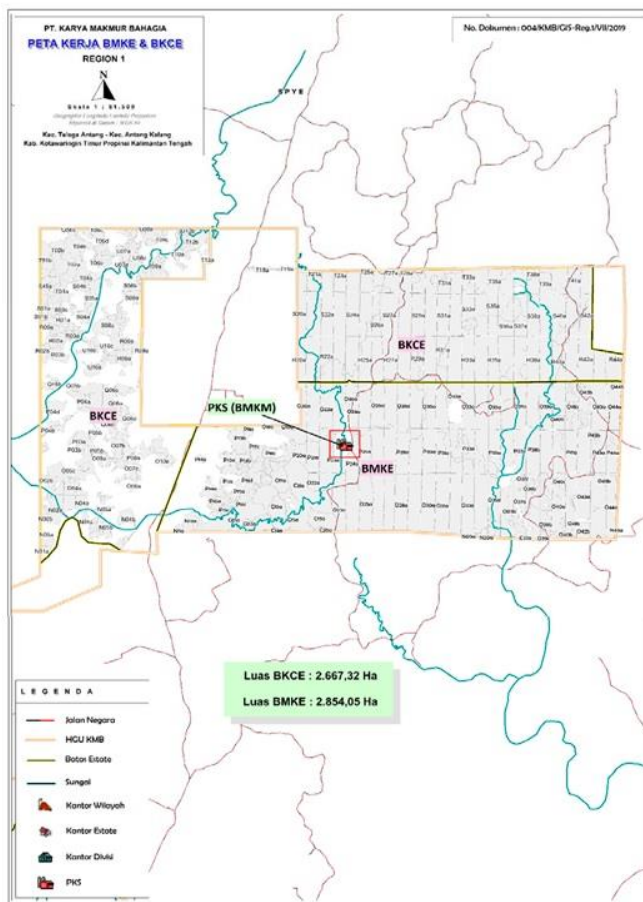


## Appendix 1: Location Map Unit of Certification and Supply bases



*i.e. figure: Map of Unit of Certification*





*i.e. figure: Map of of Bukit Makmur Estate & Bukit Kecubung Estate*



## Appendix 2: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the Bukit Makmur POM and its supply bases in the period of January 2023 until December 2023 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 2023 for Bukit Makmur POM and supply base are as following:

### 1. Summary of Emissions

Description	tCO <sub>2</sub> eq/t product
CPO	0.92
PK	0.92
PKO	-
PKE	-

Extraction	tCO <sub>2</sub> e/t product
OER	21.83
KER	4.72



## 2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	15,873.02
OP Planted on Peat	0
Conservation (Forested)	273.76
Conservation (Non-Forested)	0
<b>Total</b>	<b>16,146.78</b>

Production	t/year
FFB Processed	411,065
CPO Produced	89,740



	Own Crop		Group		3rd Party		Total
	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	tCO <sub>2</sub> e	tCO <sub>2</sub> e/ tFFB	
Land Conversion	63048.78	1.10	10889.01	0.98	50338.56	0.00	124276.34
CO <sub>2</sub> Emission from Fertilizer	802.87	0.01	1590.59	0.14	1542.05	0.00	3935.51
N <sub>2</sub> O Emission	360.90	0.01	704.91	0.06	655.83	0.06	1721.64
Fuel Consumption	597.17	0.01	812.50	0.07	391.51	0.00	1801.18
Peat Oxidation	0	0	0.00	0.00	0.00	0.00	-
Crop Sequestration	-58417.02	-1.02	-11371.63	-1.02	-52866.29	0.00	-122654.94
Sequestration in Conservation Area	-1044.94	-0.02	-730.68	-0.07	0	0.00	-1775.62
<b>Total</b>	<b>5347.76</b>	<b>0.09</b>	<b>1894.71</b>	<b>0.17</b>	<b>34445.37</b>	<b>0.00</b>	<b>41687.84</b>

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



### 3. Summary of Mill Emission and Credits

	tCO <sub>2</sub>	tCO <sub>2</sub> e/t FFB
<b>Emission</b>		
POME	80575.70	0.20
Fuel Consumption	406.21	0.00
Grid Electricity Utilization	0.00	0.00
<b>Credit</b>		
Export of Excess Electricity to Housing & Grid	-477.15	0.00
Sales of PKS	-21326.05	-0.05
Sales of EFB	0.00	0.00
<b>Total</b>	<b>59178.71</b>	<b>0.15</b>





#### 4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Diverted to	30.04
Divert to anaerobic digestion	69.96

#### 5. POME Diverted to Anaerobic Digestion

Description	%
Diverted to anaerobic pond	69.96
Diverted to methane capture (Flaring)	0
Diverted to methane capture (electricity generation)	0