

**RSPO PRINCIPLE AND CRITERIA
PUBLIC SUMMARY REPORT**

- Initial Assessment**
- Annual Surveillance Assessment** (Choose an item.)
- Recertification Assessment (RA 1)**
- Extension of Scope**

Client Company Name / Parent Company: First Resources Limited
Client Company / Parent Company Address: APL Tower Central Park 28th Floor, Podomoro City Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat, 11470, Indonesia
Certification Unit: PT Meridan Sejatisurya Plantation Sei Pingai Palm Oil Mill
Location of Certification Unit: Desa Maredan, Kec. Tualang, Kab. Siak, Prop. Riau, Siak 28772, Indonesia
Date of Final Report: 16/01/2024

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Section 1: Scope of the Assessment

1. Company Details			
Parent Company	First Resources Ltd		
RSPO Membership Number	1-0047-08-000-00	Membership Approval Date	10 March 2008
Address	APL Tower Central Park 28th Floor, Podomoro City, Jl. Letjend S. Parman Kav.28, Grogol Petamburan, Jakarta Barat – 11470, Indonesia		
Palm Oil Mill / Group Manager / Estate (Certification Unit)	PT Meridan Sejatisurya Plantation Sei Pingai Palm Oil Mill		
Location / Address	Desa Maredan, Kec. Tualang, Kab. Siak, Prop. Riau, Siak 28772 Indonesia		
Website	http://www.first-resources.com		
Management Representative	Eko Darmawanto	E-mail	eko.darmawanto@first-resources.com
Telephone	62-21-2929 8888	Facsimile	62-21-2929 8878

2. Certification Information			
Certificate Number	RSPO 634712	Certificate Start Date	24/11/2023
Date of First Certification	24/11/2018	Certificate Expiry Date	23/11/2028
Scope of Certification	Production of Sustainable Crude Palm Oil (CPO) and Palm Kernel (PK)		
Visit Objectives	<ul style="list-style-type: none"> • Determination of the conformity of the client's management system, or parts of it, with audit criteria. • Evaluation of the ability of the management system to ensure the client organization meets applicable statutory, regulatory and contractual requirements. • Upgrading of Supply Chain module from Mass Balance (MB) to Identity Preserved (IP). 		
Assessment Cycle	<input type="checkbox"/> Pre Assessment (Choose an item.) <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input checked="" type="checkbox"/> Recertification Assessment (RA 1) <input type="checkbox"/> Scope Extension		
Applicable Standards / Normative Reference	RSPO Certification System for P&C and RSPO ISH 2020 <input type="checkbox"/> Choose an item. <input checked="" type="checkbox"/> Indonesia National Interpretation 2020 for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
Supply Chain Module	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	Mill Capacity	45 MT FFB/hour
ISH certification Phase	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input type="checkbox"/> Milestone B <input checked="" type="checkbox"/> Not Applicable		
Is this a remote audit or on-site audit	<input checked="" type="checkbox"/> On-site audit (Option AI)	<input type="checkbox"/> On-site audit (Option AII)	<input type="checkbox"/> Remote audit (Option B)

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3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
0020/MHI-ISPO	ISPO	PT. Mutu Hijau Lestari	21/03/2024
EU-ISCC-Cert-ID230-20230011	ISCC	PT. SBC Asia Sertifikasi	19/05/2024

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Sei Pingai Palm Oil Mill	Desa Maredan, Kecamatan Tualang, Kabupaten Siak, Provinsi Riau, 28772, Indonesia	0° 32' 17.11" N	101° 43' 47.54" E
Sei Pingai Estate	Desa Maredan, Kecamatan Tualang, Kabupaten Siak, Provinsi Riau, 28772, Indonesia	0° 32' 17.11" N	101° 43' 47.54" E

5. Description of Supply Base					
New Planting Development	<input checked="" type="checkbox"/> No (no change in total planted area)			<input type="checkbox"/> Yes (please refer to Principle 7 for details)	
Estate / Smallholders	Total Planted (Mature + Immature) (ha)	HCV (ha)	Infrastructure & Other (ha)	Total Area (ha)	% of Planted
Sei Pingai Estate	9,083.51	93.72	761.93	9,939.16	83.90
Total	9,083.51	93.72	761.93	9,939.16	83.90

Note:

- There is an increase of HCV area by 32.96 ha compared to previous assessment (previously 60.76 ha, currently totalled 93.72 ha). This 32.96 ha was previously as a potential HCV (planted riparian). Due to replanting program of 2022, this area was not replanted, left to grow naturally and declared as HCV area.
- There is a reduction in Total Planted by 197.18 ha compared to previous assessment, because there are additional HCV areas and replanting areas which are included as other areas.
- There is addition of other areas by 164.22 ha compared to previous assessment, due to there are replanting areas which are included as other areas.

6. Plantings & Cycle						
Estate / Smallholders	Age (Years) - ha				Mature	Immature
	0 - 3	4 - 14	15 - 25	>25		
Sei Pingai Estate	2,473.29	655.79	3,292.30	2,662.13	6,610.22	2,473.29
Total (ha)	2,473.29	655.79	3,292.30	2,662.13	6,610.22	2,473.29

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Note: Only Mature area is considered as production area

7. Summary of Certified Tonnage of FFB (Own Certified Scope)				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 – Oct 2023)	Actual (Aug 2022 – July 2023)		Forecast (Nov 2023 – Oct 2024)
		Previous license period (Aug-Oct 2022)	Current license period (Nov 2022 – July 2023)	
Sei Pingai Estate	140,157	38,720	89,683	144,849
Total	140,157	128,403		144,849
Note:				

8. Summary of Certified Tonnage of FFB (from other certified unit(s))				
Estate / Smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 – Oct 2023)	Actual (Aug 2022 – July 2023)		Forecast (Nov 2023 – Oct 2024)
		Previous license period (Aug-Oct 2022)	Current license period (Nov 2022 – July 2023)	
N/A		N/A	N/A	
Total				
Note:				

9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)				
Out growers / smallholders	Tonnage (MT) / year			
	Estimated last year (Nov 2022 – Oct 2023)	Actual (Aug 2022 – July 2023)		Forecast (Nov 2023 – Oct 2024)
		Previous license period (Aug-Oct 2022)	Current license period (Nov 2022 – July 2023)	
N/A	N/A	N/A	N/A	N/A
Total				
Note:				

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9A. Monthly Records of Certified and Uncertified FFB Received since the last audit				
No.	Month - Year	Volume of FFB from certified supply base (mt)	Volume of FFB from uncertified supply base (mt)	Total FFB/Month (mt)
1	August 2022	13,353	-	13,353
2	September 2022	12,575	-	12,575
3	October 2022	12,792	-	12,792
4	November 2022	11,866	-	11,866
5	December 2022	11,196	-	11,196
6	January 2023	9,745	-	9,745
7	February 2023	8,431	-	8,431
8	March 2023	10,485	-	10,485
9	April 2023	8,179	-	8,179
10	May 2023	9,695	-	9,695
11	June 2023	9,118	-	9,118
12	July 2023	10,968	-	10,968
TOTAL		128,403	-	128,403
Note:				

10. Summary of Certified Tonnage (MT) (not applicable for ISS)			
Estimated last year (Nov 2022 – Oct 2023)	Actual (Aug 2022 – July 2023)		Forecast (Nov 2023 – Oct 2024)
	Previous license period (Aug-Oct 2022)	Current license period (Nov 2022 – July 2023)	
FFB	FFB		FFB
140,157 mt	38,720 mt	89,683 mt	144,849 mt
	TOTAL	128,403 mt	
CPO (OER: 22.50 %)	CPO (OER: 20.54 %)		CPO (OER: 21.75 %)
31,535 mt	7,926 mt	18,491 mt	31,505 mt
	TOTAL	26,417 mt	
PK (KER: 5.50 %)	PK (KER: 5.47 %)		PK (KER: 5.50 %)
7,708 mt	2,134 mt	4,897 mt	7,967 mt
	TOTAL	7,031 mt	

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Note:

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (MT)	Certified PK (MT)
1	August 2022	2,738	718
2	September 2022	2,631	696
3	October 2022	2,556	720
4	November 2022	2,482	654
5	December 2022	2,329	599
6	January 2023	1,930	503
7	February 2023	1,760	476
8	March 2023	2,177	587
9	April 2023	1,707	456
10	May 2023	2,018	527
11	June 2023	1,867	494
12	July 2023	2,221	602
TOTAL		26,417	7,031

Note:

11. Summary of Actual Volume sold					
Current License period (November 2022 – July 2023)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
CPO (MT)	610	15,343	0	5,476	21,429
PK (MT)	5,018	0	0	300	5,318
Credits	0	0	0	0	0
Previous License period (August 2022 – October 2022)					
CPO (MT)	0	8,218	0	2,104	10,322
PK (MT)	2,012	0	0	0	2,012
Credits	0	0	0	0	0

Note:

- Conventional is RSPO certified material but sold as non-RSPO.
- Total RSPO certified CPO sold is 31,751 MT; it was 5,334 MT over from the production volume because there was carry over stock from July 2022 as 5,826 MT.
- Total RSPO certified PK sold is 7,330 MT; it was 299 MT over from the production volume because there was carry over stock from July 2022 as 451 MT.

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11A. Records of Certified CPO & PK Sold under PalmTrace since the last audit (if any)				
No.	Buyers Name	PalmTrace Trading License Number	Certified CPO Sold (MT)	Certified PK Sold (MT)
1.	PT Adhitya Serayakorita (KCP)	RSPO_PO1000009274	0	7,030
2.	PT Adhitya Serayakorita (Ref)	RSPO_PO1000008648	610	0
TOTAL			610	7,030
Note:				

11B. Records of certified CPO & PK Sold under other schemes since the last audit (if any)				
No.	Buyers Name	Scheme Name	Certified CPO Sold (MT)	Certified PK Sold (MT)
1	PT Adhitya Serayakorita (Ref)	ISCC	23,561	0
TOTAL			23,561	0
Note:				

11C. Records of CPO & PK Sold as conventional since the last audit (if any)				
No.	Buyers Name	CPO Sold (MT)	PK Sold (MT)	
1.	PT Ciliandra Perkasa	7,580	0	
2.	PT Adhitya Serayakorita (KCP)	0	300	
TOTAL		7,580	300	
Note:				

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

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

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Phase	Eligibility	MS A	MS B	Eligibility	MS A	MS B	Eligibility	MS A	MS B
	40%	70%	100%	40%	70%	100%	40%	70%	100%
FFB			N/A			N/A			N/A
IS-CSPO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKO	N/A	N/A		N/A	N/A		N/A	N/A	
IS-CSPKE	N/A	N/A		N/A	N/A		N/A	N/A	
CSPK	N/A	N/A		N/A	N/A		N/A	N/A	

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

Note: 1 mt = 1 credit. Not applicable

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

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

Note: Not applicable

Section 2: Assessment Process

Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)
Suite 29.01 Level 29, The Gardens North Tower,
Mid Valley City, Lingkaran Syed Putra,
59200 Kuala Lumpur, Malaysia.
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Website: www.bsigroup.com

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

2.1 Assessment Methodology, Programme, Site Visits

The on-site assessment was conducted on 25 – 29 September 2023. 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 4 August 2023.

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

The Critical NC close out on-site assessment was conducted on 21 – 22 November 2023. The audit programs are included in Section 2.3.

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

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

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

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

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

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

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

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

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

Assessment Program					
Name (Mill / Supply Base)	Year 1 (Certification)	Year 2 (ASA 1)	Year 3 (ASA 2)	Year 4 (ASA 4)	Year 5 (ASA 5)
Sei Pingai POM	X	X	X	X	X
Sei Pingai Estate	X	X	X	X	X

Tentative Date of Next Visit: October 1, 2024 - October 4, 2024

Total Number of Mandays: 10

2.2 BSI Assessment Team

Name	Role	Competency
Eko Purwanto (EP)	Team Leader	<p>Education: Holds a Bachelor of Forestry from Forest Conservation Department, Faculty of Forestry, Bogor Institute of Agriculture (IPB).</p> <p>Work Experience: Over 9 year working expiring in oil palm plantation with last position as Estate Manager. He has experience in implementing good agricultural practice including integrated pest management and limited pesticides uses. 10 years working experience as auditor since 2012 covering ISO9001, RSPO and ISPO.</p> <p>Training attended: Completed SMETA Requirements Training, ISPO Permentan 38/2020, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course, ISO 37001:2016 Anti-bribery Management System Implementing Training Course, RSPO P&C 2018 Refresher Training, Sustainability Reporting Assurance Training, RSPO P&C Lead Auditor Refresher Course, RSPO Supply Chain Certification Refresher Course, RSPO NEXT Training Course For Lead Auditor by RSPO Secretariat, Elaborating on the RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing, RABQSA accredited Lead Auditor Training of Environment Management System, Endorsed RSPO Green House Gas (GHG) Training for Trainer, Endorsed RSPO P&C Lead Auditor Training, Understanding Environmental Management System (EMS), Indonesia Sustainable Palm Oil (ISPO) Lead Auditor Training, Endorsed RSPO Supply Chain Certification (SCC) Lead Auditor Training, RABQSA accredited Lead Auditor Training of Quality Management System, RSPO Independent Smallholder Training by RSPO Secretariat.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p>

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		<p>Aspect covered in this audit: Economic management plan, estate and mill best practices, continuous improvement program, Timebound Plan, Occupation Health Safety requirement, HIRARC, RSPO supply chain requirements and Market Communication and claim requirements.</p>
Nanang Rusmana	Team Member	<p>Education: Holds a Bachelor Degree of Forestry, Bogor Agricultural University (IPB)</p> <p>Work Experience: 5 years working experience in palm oil industry as SHE Assistant at PT Astra Agro Lestari Tbk. 3 years working experience in mining industry as Environment Coordinator and SHE Coordinator with PT Kapuas Prima Coal Group. 6 years working experience as RSPO/ISPO auditor.</p> <p>Training attended: Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead Auditor Course, Endorsed RSPO P&C Lead Auditor Course, Endorsed RSPO Supply Chain Certification Lead Auditor Course, SMK3 Auditor Course, HCV Assessor Course, General OHS Expert Course, SMETA Requirements training, RSPO Independent Smallholder Training by RSPO Secretariat, and Endorsed RSPO Refresher Courses.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Policy and commitment, Legal Requirements, land & Legal issue, Waste management, HCV, environment impact assessment and management plan.</p>
Haikal Ramadhan Kharismansyah	Team Member	<p>Education: Holds a Bachelor Degree in Plant Pest and Disease from Padjadjaran University.</p> <p>Work Experience: 3 Years working experience in oil palm industry as Agronomy Assistant. More than five years working experience as RSPO Auditor and RSPO Lead Auditor.</p> <p>Training attended: Completed Endorsed RSPO P&C Lead Auditor Training Course, ISPO Auditor/Lead Auditor Course, RSPO P&C Social and Labour Standards and the Mechanics of Social Auditing Training, ISO 9001:2008, ISO 14001:2015 Auditor/Lead Auditor Course, RSPO ISH Standard Training Course, Endorsed RSPO Supply Chain Lead Auditor Training Course and Endorsed RSPO P&C Lead Auditor Refresher Training Course.</p> <p>Language proficiency: Fluent in Bahasa Indonesia and English</p> <p>Aspect covered in this audit: Environment responsibility, GHG, training, Social requirements, contract agreement, human rights, workers' welfare, smallholder welfare, FPIC, Stakeholder Consultation.</p>
Dr. Suhaili Bin Sahari	Peer Reviewer	<p>Education: Graduated from University Technology Mara (UiTM), Malaysia in Diploma in Science in 1990. He furthers his first degree in B.Sc (Hons) in Chemistry with Industrial Chemistry in 1995 from Liverpool University, England. He later advances his study in Master in Business Administration (General) in 2002 and graduated in 2005 from University of Multimedia, Malaysia. Completed his PhD from University Science Islam Malaysia (Faculty of Economy and Muamalat - Management) under the supervision of previous University Vice Chancellor Dato' Mohd Muda.</p> <p>Work Experience: Worked with Hong Leong Group of Companies as a production executive cum TQM facilitator and continues to advance in his career as a manager and senior manager in management, production, training and quality for more than 11 years. During his tenure with Hong</p>

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		<p>Leong Group of Companies, he heavily involved in strategic management decision issues such as developing SWOT analysis, Vision, Mission, Business and Corporate Strategy formulation, Acquisition and restructuring strategies. Strategic actions and implementation etc. Then he joint Kumpulan Guthrie and Sime Darby Group of Companies for more than 7 years as a manager, heads of department and Assistant Vice President in management, quality and training. Part of his duty is to strategies the departmental vision; mission, critical success factors and action plan into actions and support the corporate strategic plan.</p> <p>Training attended:</p> <ol style="list-style-type: none"> 1. ISO 9001:2015 Lead Auditor and Internal Auditor 2. Occupation Health & Safety 3. ISO 14001:2015 Standard 4. RSPO Standards: RSPO P&C 2018 MY-NI 2019 5. MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4 6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS 7. HACCP MS 1480:2019 8. GAP Standard: Global GAP, Euro GAP 9. ASI Peer Reviewer training
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Accompanying Persons:

Name	Role
N/A	N/A

2.3 Assessment Plan

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

Date	Time	Subjects	EP	HRK	NR
Monday, 25/09/2023	07.30-09.15	Flight Jakarta – Pekanbaru (GA 172)	√	√	√
	09.15-12.00	Traveling Pekanbaru to site	√	√	√
	12.00-14.00	Break	√	√	√
	14.00-15.00	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction by PT Merindan Sejatisurya Plantation - Presentation by BSI Indonesia 	√	√	√
	15.00-17.00	<p>Document Review:</p> <ul style="list-style-type: none"> - Partial certification requirements - Supply Chain - Organization commitments, Legal compliance, continuous improvement, long term business plan. <p>Stakeholder Consultation:</p> <ul style="list-style-type: none"> - Local communities, local contractors, scheme smallholder (if any), gender committee, worker union, etc. 	√	√	√

Date	Time	Subjects	EP	HRK	NR
Tuesday, 26/09/2023	08.00-12.00	Field Visit to Sei Pingai Estate: - Herbicide application programmes, harvesting, fertilizing operations, water management, road maintenance, terracing, HCV's, riparian zones, etc. - Agrochemical stores, Fertilizer store, workshops, housing, landfill, clinic, riparian zones, Hazardous Waste, waste management, etc. - Boundaries inspection, worker interviews, social amenities, etc.	√	√	
		Stakeholder consultation: Local government (DLH, Disbun, Disnakertrans & BPN), Village head, surrounding community, previous landowner (if any) and NGO.			√
	12.00-14.00	Break	√	√	√
	14.00-16.00	Document Review Sei Pingai Estate: - Occupational Health and Safety - HCV, Environment and GHG - Time bound plan. - Social Aspect and workers welfare, worker consultation, - Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.	√	√	
		Stakeholder consultation: Local government (DLH, Disbun, Disnakertrans & BPN), Village head, surrounding community, previous landowner (if any) and NGO.			√
	16.00-17.00	Wash up meeting and Reporting	√	√	√
Wednesday 27/09/2023	08.00-12.00	Document Review Sei Pingai POM: - Occupational Health and Safety - Environment and GHG - Time bound plan. - Social Aspect and workers welfare, worker consultation, - Stakeholder Consultation, impact assessments, policies. - Best Management Practice for Mill and supply chain for mill. - Operation Procedure, organization commitments, Legal compliance, continuous improvement, long term business plan.	√	√	√
	12.00-14.00	Break	√	√	√

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Date	Time	Subjects	EP	HRK	NR
	14.00-16.00	Field Visit to Sei Pingai POM: Inspection of processing, warehouse, workshop, mill wastes management, Effluent Ponds, OHS, Environment issues, POME application, workers interview, Supply chain for CPO mill, Review on SEIA documents and records, Document review, etc. Interview with Labour Union and Gender Committee.	√	√	
	16.00-17.00	Wash up meeting and Reporting	√	√	√
Thursday 28/09/2023	08.00-12.00	Document Review Sei Pingai Estate & POM - Occupational Health and Safety - HCV, Environment and GHG - Social Aspect and workers welfare, worker consultation, - Best Management Practice for Estate and Mill - Supply chain for mill. - Continuous improvement, long term business plan. - Etc.	√	√	√
	12.00-14.00	Break	√	√	√
	14.00-16.00	Continue document Review Sei Pingai Estate & POM	√	√	√
	16.00-17.00	Wash up meeting and Reporting	√	√	√
Friday 29/09/2023	08.00-10.00	Report preparation and Auditor discussion	√	√	√
	10.00-12.00	Closing Meeting Presentation of audit result (NCR, OFI), conclusion and recommendation			
	12.00-13.00	Break	√	√	√
	13.00-15.00	Traveling from PT Meridan Sejatisurya Plantation to Pekanbaru	√	√	√

NCR Close out

Date	Time	Subjects	EP
Tuesday, 21/11/2023	AM	Flight Jakarta – Pekanbaru <i>GA 172; ETD 07.30 – ETA 09.15</i>	√
	10.00-12.00	Travel Pekanbaru - Site	√
	12.00-14.00	Break	√
	14.00-14.30	Opening Meeting: - Presentation By Lead Auditor - Confirmation audit scope, requirements, document access permission and clarifying audit plan	√
	14.30-17.00	Document Review and Site observation related to Major NC - RSPO P&C 2018 – INA NI 2020 1. RSPO P&C Certification System 2020 – Indicator 5.5.2 2. Indicator 3.4.3 (Critical) 3. Indicator 6.7.3 (Critical)	√

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Date	Time	Subjects	EP
Wednesday 22/11/2023	08.00 – 11.00	Document Review and Site observation related to Major NC - RSPO P&C 2018 – INA NI 2020 4. Indicator 7.2.6 (Critical) 5. Indicator 7.2.10 (Critical) 6. Indicator 7.12.4 (Critical)	√
	11.00 – 12.00	Closing Meeting • Presentation of Report of NCR • Comments, Responses and Questions	√
	PM	Flight to Jakarta <i>GA 1794; ETD 17.30 – ETA 19.25</i>	√

Section 3: Assessment Findings

3.1 Multiple Management Units and Time Bound Plan

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

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	<p>Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <ul style="list-style-type: none"> • Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership.” • RSPO issued another suspension to First Resources Limited certification process from March 2019 and lifted in February 2020 due an RSPO Complaint for PT. Limpah Sejahtera. (Letter form RSPO – Chairperson of the RSPO Complaints Panel, dated 17 February 2020, subject: Re-Complaints Panel’s Decision on the Request for the ifting of the Suspension of the Certification Process of PT Limpah Sejahtera and all uncertified management unit). • On 18 November 2023, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. 	
<p>Have there been any new acquisitions? If yes, the new acquisitions shall be certified within three (3) years from the date of acquisition. Certification plan for the new acquisition shall be available.</p> <p>If no, has RSPO Secretariat approval obtained? Was the submission according to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>No, there is no new acquisition.</p> <p>On 18 November 2023, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. The submission is in accordance to the template as announced by the RSPO Secretariat on 21/12/2021.</p>	<p>Complied</p>
<p>Any deviations from the maximum periods requires approval by the RSPO Secretariat.</p>	<p>Yes. First Resources Limited demonstrate latest timebound plan approved by RSPO Secretariat on 18 November 2023. First Resources Limited has received the email form RSPO Secretary on 20 November 2023, the statement is: RSPO Secretariat agreed with the new proposed date for certification under First Resources Limited.</p>	<p>Complied</p>
<p>Have there been any changes to the time-bound plan since the last audit (both new acquisition and existing)? If yes, justification is required. Is this consistent with the ACOP reporting?</p>	<p>Yes, there is changes in the First Resources Limited’s timebound plan. First Resources Limited demonstrate latest timebound plan changes to RSPO Secretariat on 18 November 2023.</p>	<p>Complied</p>

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	First Resources Limited submitted ACOP 2022 Report in 2023. The revised Time Bound Plan will be stated in ACOP 2023, which will be reported in 2024.	
Have there been any isolated lapses in implementation of the plan? If yes a Minor non-compliance shall be raised	<p>Previously First Resources Limited submitted the latest timebound plan changes to RSPO Secretariat on 7 October 2021. Based on the revised timebound plan, RSPO P&C certification of PT.Limpah Sejahtera, PT. Panca Surya Agrindo, PT Swadaya Mukti Prakarsa – was planned in 2021 and missed.</p> <p>First Resources provides explanation:</p> <ul style="list-style-type: none"> a. RSPO Complaints Panel issued letter to First Resources Limited, 11 March 2019 – RSPO Complaints Panel is putting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and suspension of further certification processes of all other uncertified management units. b. RSPO Complaints Panel issued letter to First Resources Limited, 17 February 2020 – RSPO Complaints Panel is lifting suspension on First Resources Limited’s subsidiaries, PT. Limpah Sejahtera and lifting suspension of certification processes of all other uncertified management units. c. COVID-19 pandemic starting from early 2020, cannot perform onsite audit. <p>Yes, there is isolated lapse identified. Minor non-compliance has been raised in ASA 4, and escalated to Major non-compliance (2397433-202309-M1) during this recertification assessment.</p> <p>On 18 November 2023, RSPO approved revised Time Bound Plan of First Resources Limited. The targets for 100% certified is 2026. Therefore, Major Non-compliance is closed.</p>	Complied
Have there been any fundamental failure (e.g. unable to justify delay in planning the assessments) to proceed with implementation of the plan? If yes a Major non-compliance shall be raised	No, there was no fundamental failure such as unable to justify delay in planning the assessment. The parent company demonstrates willingness to move forward and certifying the subsidiaries.	Complied
Un-Certified Units or Holdings		
No replacement of primary forest or any area required to maintain or enhance HCVs and HCS in accordance with RSPO P&C criterion 7.12.	BSI noted there was a violation against RSPO P&C 7.12 in First Resources Limited’s subsidiary. It was issued with liability under RSPO Remediation and Compensation Procedure. First Resources	Complied

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	<p>demonstrate a letter from RSPO Complaint Panel in April 2018:</p> <p>"The Complaints Panel notes that First Resources has accepted the liability calculation by the Compensation Panel, and thereby have met the 1st milestone by completing the Land Use Change Analysis (LUCA).</p> <p>Accordingly, the Complaints Panel determines that the suspension related to the certification of the other management units of First Resources, aside from PT Limpah Sejahtera, is lifted. First Resources may proceed with their certification process.</p> <p>Notwithstanding, while proceeding with the certification process, First Resources is required to meet the 2nd (Approval of compensation concept note by the Compensation Panel) and 3rd (Approval of Remediation and Compensation Plan by the Compensation Panel) milestones, no later than 6 months from the date of endorsement of the LUCA by the Compensation Panel. Failure to do so will be viewed severely and may lead to the suspension and eventual termination of membership."</p> <p>Update Concept note for PT Limpah Sejahtera:</p> <ul style="list-style-type: none"> - Advisory Note has been endorsed – RSPO decided that FR continue oil palm plantation activities according to BMP for Peat Vol. 1 - The (revised) RaCP Concept Note has been aligned according to Advisory Note and RSPO BMP Vol 1. The Concept Note and has been submitted to RSPO Compensation Panel for review, while the company preparing the Compensation Plan. - 22 Jul 2022: There have been a few issues raised by the Compensation Panel with regard to the content of the concept note, and the company is to address the concerns in the revised concept note. - 17 Sep 2022: All issues have been addressed and the revised concept note has been resubmitted. Now waiting review result and/or approval for Concept Note from RSPO. - 2 Mei 2023: Initial submission of RaCP proposal to RSPO - 9 Aug 2023: PT Limpah Sejahtera has fulfilled all pre-review requirements from the RSPO secretariat. 	
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	<ul style="list-style-type: none"> - Currently PT Limpah Sejahtera is still waiting for information on reviewer selection by the RSPO to begin the independent review process <p>BSI noted First Resources Limited demonstrates commitment to comply with RSPO prerequisites prior to continuing with RSPO P&C certification process.</p>	
<p>Any new plantings since January 1st 2010 shall comply with the RSPO New Plantings Procedure.</p>	<p>First Resources Limited demonstrate effort to comply with RSPO requirements for New Planting Procedures, for new plantings after 1 January 2010. Sample seen: PT. Mitra Karya Sentosa in June 2014; PT. Ketapang Agro Lestari in 2012 (TUV Nord); PT. Borneo Persada Energy Jaya in 2012 (TUV Nord);</p>	<p>Complied</p>
<p>Any Land conflicts are being resolved through a mutually agreed process, such as RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.</p>	<p>There was no land conflict noted, based on audit team verification to RSPO Case Tracker, RSPO RaCP Tracker, Social Media and Internet browsing.</p> <p>Audit team checked the RSPO RaCP Tracker to confirm for any land conflicts/liabilities.</p> <p>Audit team found RSPO RaCP Tracker stating First Resources Limited has 6 Management Units with Potential Liability; 6 LUCA submitted; 3 LUCA review completed; 4 Concept Note Required; 1 Concept Note Submitted; 1 Concept Note Approved; 1 Compensation Plan Submitted; 0 Compensation Plan Endorsed; 5 Remediation Plan Required; 0 Remediation Plan Submitted; 0 Remediation Plan Approved.</p> <p>First Resources Limited indicating they have submitted the LUCA, responded to LUCA review and submitting Concept Note (where liability identified).</p> <p>The 6 Management Units:</p> <ul style="list-style-type: none"> - PT Borneo Surya Mining Jaya: LUCA review completed; no compensation & remediation required. - PT Limpah Sejahtera: LUCA review completed; Concept Compensation submitted; - PT Gerbang Sawit Indah: LUCA submitted and under review process. - PT Panca Surya Agrindo: LUCA submitted and under review process. - PT Swadaya Mukti Pratama: LUCA submitted and under review process. - PT Muriniwood Indah Industry: LUCA submitted and under review process. 	<p>Complied</p>

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<p>Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <ul style="list-style-type: none"> - PT Borneo Persada Energy Jaya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Borneo Persada Energy Jaya has met the RSPO audit criteria; - PT Ketapang Agro Lestari, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2, so the conclusion is PT Ketapang Agro Lestari has met the RSPO audit criteria; - PT Umekah Sari Pratama, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria; - PT Surya Intisari Raya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there are no significant labor disputes, no violation against criterion 4.2 so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which 	<p>Complied</p>
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	<p>have transpired concerning the Complainant before the same is submitted to the CP".</p> <p>b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation".</p> <p>Based on web search, there is no labour issue reported for First Resources Limited and its subsidiary.</p>	
<p>Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of</p> <p>a. PT Borneo Persada Energy Jaya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Borneo Persada Energy Jaya has met the RSPO audit criteria;</p> <p>b. PT Ketapang Agro Lestari, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Ketapang Agro Lestari has met the RSPO audit criteria;</p> <p>c. PT Umekah Sari Pratama, Internal audit report December 2022, , according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Umekah Sari Pratama has met the RSPO audit criteria;</p> <p>d. PT Perdana Intisawit Perkasa, Internal audit report December 2022, , according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Perdana Intisawit Perkasa has met the RSPO audit criteria;</p> <p>e. PT Surya Intisari Raya, Internal audit report December 2022, according to the internal audit report company has stated the positive assurance: there is no legal noncompliance/criterion 2.1, so the conclusion is PT Surya Intisari Raya has met the RSPO audit criteria;</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint</p>	<p>Complied</p>

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	<p>cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ul style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP". b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation". <p>Based on web search, there is no legal non-compliance issue reported for First Resources Limited and its subsidiary.</p>	
<p>Did the company conduct internal audit for those uncertified estates against the uncertified management units requirement and covering the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12? If yes, a positive assurance statement shall be available and justified.</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of :</p> <ul style="list-style-type: none"> - PT Borneo Persada Energy Jaya, Internal audit report December 2022, concluded no legal noncompliance; - PT Ketapang Agro Lestari, Internal audit report December 2022, concluded no legal noncompliance; - PT Umekah Sari Pratama, Internal audit report December 2022, concluded no legal noncompliance; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal noncompliance; - PT Surya Intisari Raya, Internal audit report December 2022, concluded no legal noncompliance; <p>According to the internal audit report, company has stated the positive assurance: there is no legal noncompliance/ RSPO P&C criterion 2.1 4.2, 4.4, 4.5,4.6, 4.7, 4.8 and 7.12, so the conclusion is PT. Borneo Persada Energy Jaya, PT. Ketapang Agro Lestari, PT. Umekah Sari Pratama, PT. Perdana Intisawit Perkasa, PT Perdana Intisawit Perkasa and PT. Surya Intisari Raya has met the RSPO audit criteria</p> <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint</p>	<p>Complied</p>

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	<p>cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 30 August 2023 "The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP". b. First Resource Limited; status per 30 August 2023 "An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation". 	
<p>Are there any Critical (Major) non-compliance raised against any of the RSPO P&C criterion 2.1 4.2, 4.4, 4.5, 4.6, 4.7, 4.8 and 7.12 during the last internal audit of the uncertified estates? If yes is the NC(s) actively addressed with RSPO?</p>	<p>Based on review upon internal audit report (December 2022) from uncertified management unit of :</p> <ul style="list-style-type: none"> - PT Borneo Persada Energy Jaya, Internal audit report December 2022, concluded no legal noncompliance; - PT Ketapang Agro Lestari, Internal audit report December 2022, concluded no legal noncompliance; - PT Umekah Sari Pratama, Internal audit report December 2022, concluded no legal noncompliance; - PT Perdana Intisawit Perkasa, Internal audit report December 2022, concluded no legal noncompliance; - PT Surya Intisari Raya, Internal audit report December 2022, concluded no legal noncompliance; <p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limpah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <ol style="list-style-type: none"> a. PT Mitra Karya Sentosa; status per 26 July 2023 "The CP members directed the Secretariat to consult with the Secretariat's legal advisor on how to move forward with 	<p>Complied</p>

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	<p>the matters arising in the Complaint relating to the local authorities”.</p> <p>b. First Resource Limited; status per 26 July 2023 “The table of Consultants for an independent investigation is being prepared and will be shared with the CP in due course for selection of an independent investigator”.</p>	
<p>Have there been any stakeholder (including NGO) consultation conducted?</p>	<p>Audit team checked the RSPO website and RSPO Complaint Tracker, there are six (6) complaint cases where three (4) of them were Case Closed (PT Swadaya Mukti Prakarsa, PT Borneo Surya Mining Jaya, PT Limbah Sejahtera, dan PT Wahana Prima Sejati). Meanwhile for other three (2) cases involve PT Mitra Karya Sentosa dan First Resource Limited are waiting for RSPO Complaint Panel decision, detail:</p> <p>a. PT Mitra Karya Sentosa; status per 30 August 2023 “The Secretariat will update the Briefing Note to incorporate the recent events which have transpired concerning the Complainant before the same is submitted to the CP”.</p> <p>b. First Resource Limited; status per 30 August 2023 “An independent investigator has been unanimously endorsed by the CP to be appointed to conduct an independent investigation”.</p> <p>However, all of the active complaints stated the complainant as “Confidential”.</p>	<p>Complied</p>

3.2 Progress of scheme smallholders and/or outgrowers

Progress of scheme smallholders or outgrowers towards compliance with relevant standards		
Requirement	Remarks	Compliance
<p>Has 100% of scheme smallholders and/or scheme outgrowers comply with the standard within three years of the mill’s initial certification? OFI shall be raised if after one year where 100% of the scheme smallholders and scheme outgrowers are not in compliance, a minor NC after two years, and a major NC if this requirement is not met after three years.</p>	<p>PT Meridan Sejatisurya Plantation does not have scheme smallholder or scheme outgrower as their supply bases.</p> <p>Not applicable.</p>	<p>Not Applicable</p>

Approved Time Bound Plan

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

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	2,467.00	Certified	2022	-	
PT CILIANDRA PERKASA	CILIANDRA PERKASA POM	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	-	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	CILIANDRA PERKASA ESTATE	KECAMATAN SALO, KABUPATEN KAMPAR, PROPINSI RIAU	3,787.00	Not Certified	-	2025	Waiting for HGU completion
PT CILIANDRA PERKASA	KARYA TAMA BAKTI MULIA ESTATE	KECAMATAN KOTO KAMPAR HULU, KABUPATEN KAMPAR, PROPINSI RIAU	2,008.38	Not Certified	-	2026	
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO POM	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT PANCASURYA AGRINDO	PANCASURYA AGRINDO ESTATE	KECAMATAN KEPENUHAN HULU, KABUPATEN ROKAN HULU, PROPINSI RIAU	12,364.73	Not Certified	-	2024	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 POM	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	PERDANA INTISAWIT PERKASA 2 ESTATE	KECAMATAN KEPENUHAN, KABUPATEN ROKAN HULU, PROPINSI RIAU	3,370.00	Not Certified	-	2025	Pending LUCA review process
PT PERDANA INTISAWIT PERKASA	GERBANG SAWIT INDAH	KECAMATAN BONAI DARUSSALAM, KABUPATEN ROKAN HULU, PROPINSI RIAU	5,776.00	Not Certified	-	2025	
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 POM	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	-	Not Certified	-	2025	Pending LUCA review process
PT SUBUR ARUM MAKMUR	SUBUR ARUM MAKMUR 2 ESTATE	KECAMATAN KUNTO DARUSSALAM , KABUPATEN ROKAN HULU, PROPINSI RIAU	8,731.20	Not Certified	-	2025	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY POM	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	-	Not Certified	-	2024	Pending LUCA review process
PT MURINIWOOD INDAH INDUSTRY	MURINIWOOD INDAH INDUSTRY ESTATE	KECAMATAN MANDAU, KABUPATEN BENGKALIS, PROPINSI RIAU	7,886.00	Not Certified	-	2024	Pending LUCA review process

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT MERIDAN SEJATISURYA PLANTATION	MERIDAN SEJATISURYA PLANTATION BANGSAL ACEH POM	KECAMATAN SUNGAI SEMBILAN, KOTAMADYA DUMAI, PROPINSI RIAU	-	Not Certified	-	2024	
PT MERIDAN SEJATISURYA PLANTATION	PRIATAMA RIAU ESTATE	KECAMATAN RUPAT, KABUPATEN BENGKALIS, PROPINSI RIAU	4,520.55	Not Certified	-	2024	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO POM	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SURYA DUMAI AGRINDO	SURYA DUMAI AGRINDO ESTATE	KECAMATAN BUKIT BATU, KABUPATEN BENGKALIS, PROPINSI RIAU	6,872.00	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI POM	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	-	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO MANDIRI ESTATE	KECAMATAN TEMPULING, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	6,726.70	Not Certified	-	2025	
PT SETIA AGRINDO MANDIRI	CITRA PALMA KENCANA ESTATE	KECAMATAN GAUNG ANAK SERKA, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	3,442.43	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	INDOGREEN JAYA ABADI	KECAMATAN CONCONG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	9,549.96	Not Certified	-	2026	
PT SETIA AGRINDO MANDIRI	SETIA AGRINDO LESTARI ESTATE	KECAMATAN GAUNG, KABUPATEN INDRAGIRI HILIR, PROPINSI RIAU	2,391.01	Not Certified	-	2026	
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA POM	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2023	Already conduct Initial Audit 28 August 2023 (CB: MAL)
PT LIMPAH SEJAHTERA	LIMPAH SEJAHTERA ESTATE	KECAMATAN SUNGAI MELAYU RAYAK, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	19,503.46	Not Certified	-	2023	Already conduct Initial Audit 28th August 2023 (CB: MAL)
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA POM	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT UMEKAH SARIPRATAMA	UMEKAH SARIPRATAMA ESTATE	KECAMATAN MANIS MATA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	16,517.50	Not Certified	-	2024	Just completed the NPP process in September 2023
PT UMEKAH SARIPRATAMA	FALCON AGRI PERSADA ESTATE	KECAMATAN JELAI HULU, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	15,902.90	Not Certified	-	2024	
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA POM	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	SWADAYA MUKTIPRAKARSA ESTATE	KECAMATAN SUNGAI LAUR, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,949.09	Not Certified	-	2025	Pending LUCA review process
PT SWADAYA MUKTI PRAKARSA	MITRA KARYA SENTOSA 2 ESTATE	KECAMATAN SIMPANG DUA, KABUPATEN KETAPANG, PROPINSI KALIMANTAN BARAT	12,548.53	Not Certified	-	2025	Supply Based of Swadaya Mukti Prakarsa POM
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA POM	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	-	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	MITRA KARYA SENTOSA ESTATE	KECAMATAN NOYAN, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	9,688.91	Not Certified	-	2024	Just completed the NPP process in September 2023
PT MITRA KARYA SENTOSA	BORNEO KETAPANG PERMAI ESTATE	KECAMATAN BEDUWAI, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	10,660.18	Not Certified	-	2025	
PT MITRA KARYA SENTOSA	PULAU TIGA LESTARI JAYA ESTATE	KECAMATAN KAPUAS, KABUPATEN SANGGAU, PROPINSI KALIMANTAN BARAT	7,283.66	Not Certified	-	2025	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI POM	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT KETAPANG AGRO LESTARI	KETAPANG AGRO LESTARI ESTATE	KECAMATAN SILUQ NGURAI, KABUPATEN KUTAI BARAT, PROVINSI KALIMANTAN TIMUR	7,340.03	Certified	2022	-	

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Name of the Unit of Certification (UoC)	Name of the Mills and Supply Bases	Location Address	Total Managed Area (Ha)	Certification Status (Certified / Not certified)	Actual Certification Year	Plan Year for Certification	Remark
PT KETAPANG AGRO LESTARI	BORNEO SURYA MINING JAYA ESTATE	KECAMATAN JEMPANG, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	4,345.19	Certified	2023	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA POM	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	-	Certified	2022	-	
PT CITRA AGRO KENCANA	CITRA AGRO KENCANA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	14,643.27	Certified	2022	-	
PT CITRA AGRO KENCANA	MAHA KARYA BERSAMA ESTATE	KECAMATAN MUARA PAHU, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	11,222.00	Not Certified	-	2026	
PT CITRA AGRO KENCANA	BORNEO PERSADA ENERGY JAYA ESTATE	KECAMATAN DAMAI, KABUPATEN KUTAI BARAT, PROPINSI KALIMANTAN TIMUR	5,171.60	Certified	2022	-	

Note: Revised TBP approved by RSPO on 20 November 2023

3.3 Details of Nonconformities

The nonconformities are listed below. The findings summary of the assessment by criteria are listed in Appendix A.

During this Assessment there were six (6) Critical and eight (8) Minor nonconformities raised. The PT Meridan Sejatisurya Plantation – Sei Pingai POM submitted Corrective Action Plans for the nonconformity. Corrective action plans with respect to the nonconformity was reviewed by the BSI audit team and accepted.

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

Non-conformity																	
NCR Ref #	2397433-202309-M1	Issued Date	29 Sep 2023														
Due Date	28 Dec 2023	Closure Date	22 November 2023														
Indicator & Category (Critical / Minor)	SPO P&C Certification System 2020 – Indicator 5.5.2 (Minor escalated to Critical)																
Statement of Nonconformity:	First Resources Limited has an isolated-lapses in the implementation of the timebound plan.																
Requirement Reference:	5.5.2 Time-bound plan: A time-bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills. d. Where there are isolated lapses in the implementation of a time-bound plan, a minor non-compliance shall be raised. If there is evidence of fundamental failure to proceed with the implementation of the plan, a major non-compliance shall be raised.																
Objective Evidence:	Based on First Resources Ltd’s latest TBP approved by RSPO on 29 September 2022 (using the latest template on 21 December 2021), there are some units that has not been certified according to the target plan. Moreover, the obstacles is not in the domain of company, but due to LUCA processes in RSPO. Those units are: <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th>Unit Name</th> <th>Approved RSPO TBP</th> </tr> </thead> <tbody> <tr> <td>1. PT Limpah Sejahtera</td> <td>2023</td> </tr> <tr> <td>2. PT Pancasurya Agrindo</td> <td>2023</td> </tr> <tr> <td>3. PT Swadaya Mukti Prakarsa</td> <td>2023</td> </tr> <tr> <td>4. PT Umekah Saripratama</td> <td>2023</td> </tr> <tr> <td>5. PT Muriniwood Indah Industry</td> <td>2023</td> </tr> <tr> <td>6. PT Mitra Karya Sentosa</td> <td>2023</td> </tr> </tbody> </table>			Unit Name	Approved RSPO TBP	1. PT Limpah Sejahtera	2023	2. PT Pancasurya Agrindo	2023	3. PT Swadaya Mukti Prakarsa	2023	4. PT Umekah Saripratama	2023	5. PT Muriniwood Indah Industry	2023	6. PT Mitra Karya Sentosa	2023
Unit Name	Approved RSPO TBP																
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4. PT Umekah Saripratama	2023																
5. PT Muriniwood Indah Industry	2023																
6. PT Mitra Karya Sentosa	2023																
Corrections:	The company submitted the latest Time Bound Plan which has been approved by the RSPO.																
Root Cause Analysis:	The company has not monitored the TBP realization progress achievement and reported it to the RSPO secretariat.																

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Corrective Actions:	The Sustainability Team at Jakarta Office conducts monitoring of TBP realization achievements, making necessary revisions should any discrepancies arise in the certification schedule, and subsequently updates to the RSPO Secretariat.														
Assessment Conclusion:	<p>First Resources (FR) as the parent company of PT Meridan Sejatisurya Plantation has demonstrated the revised Time Bound Plan which was approved by the RSPO on 20 November 2023.</p> <p>TBP approval monitoring history are as follow:</p> <ul style="list-style-type: none"> - On 8 November 2023, FR submits revised TBP to RSPO. - On 12 November 2023, FR sent an email to RSPO reminding of the TBP revision approval. - On 17 November 2023, FR sent another email to RSPO reminding of the TBP revision approval. - RSPO replied on 20 November 2023, stating that the RSPO Secretariat approved the revised TBP proposed by FR. <p>Based on the latest TBP approved by RSPO on 20 November 2023:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0f2f1;"> <th style="text-align: left;">Unit Name</th> <th style="text-align: left;">RSPO Approved TBP</th> </tr> </thead> <tbody> <tr> <td>1. PT Limbah Sejahtera</td> <td>2024</td> </tr> <tr> <td>2. PT Pancasurya Agrindo</td> <td>2024</td> </tr> <tr> <td>3. PT Swadaya Mukti Prakarsa</td> <td>2025</td> </tr> <tr> <td>4. PT Umekah Saripratama</td> <td>2024</td> </tr> <tr> <td>5. PT Muriniwood Indah Industry</td> <td>2024</td> </tr> <tr> <td>6. PT Mitra Karya Sentosa</td> <td>2024</td> </tr> </tbody> </table> <p>PT Meridan Sejatisurya Plantation and its parent company has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>	Unit Name	RSPO Approved TBP	1. PT Limbah Sejahtera	2024	2. PT Pancasurya Agrindo	2024	3. PT Swadaya Mukti Prakarsa	2025	4. PT Umekah Saripratama	2024	5. PT Muriniwood Indah Industry	2024	6. PT Mitra Karya Sentosa	2024
Unit Name	RSPO Approved TBP														
1. PT Limbah Sejahtera	2024														
2. PT Pancasurya Agrindo	2024														
3. PT Swadaya Mukti Prakarsa	2025														
4. PT Umekah Saripratama	2024														
5. PT Muriniwood Indah Industry	2024														
6. PT Mitra Karya Sentosa	2024														

Non-conformity			
NCR Ref #	2397433-202309-M2	Issued Date	29 Sep 2023
Due Date	28 Dec 2023	Closure Date	22 November 2023
Indicator & Category (Critical / Minor)	3.4.3 (Citical)		
Statement of Nonconformity:	PT MSSP has not been fully consistent in implementing the established Environmental Management Plan, including the evaluation of specific plans, particularly for domestic solid waste and hazardous waste management.		
Requirement Reference:	(C) The social and environmental management and monitoring plan is implemented, reviewed, and updated regularly in participatory way.		

<p>Objective Evidence:</p>	<p>Based on the document review and field visits, it is evident that there are discrepancies in the implementation of the Environmental Management Plan, particularly when compared to the RKL/RPL matrix. For example:</p> <ol style="list-style-type: none"> 1. Domestic Solid Waste <ul style="list-style-type: none"> • Success Indicator: No scattered waste • Environmental management implementation: Separation of waste types, provision of segregated waste bins, daily collection of waste by sanitation personnel and disposal into designated waste collection points, use of covered waste collection points capable of holding solid waste with a volume of 2 m3 at each operational location, and progressive training for relevant staff and employees. • Management Period: Daily <p>During field visits to the company's operational areas, the following findings were observed:</p> <ul style="list-style-type: none"> • Domestic waste management: <ul style="list-style-type: none"> ○ At housing of Division 3 and 8: Scattered domestic solid waste disposed behind houses with remnants of burning, and improper disposal of domestic waste into the Pingai River. ○ Canteen and workshop areas: Improper disposal of domestic solid waste and remnants of burnt waste. ○ Security post: Scattered domestic solid waste and remnants of burnt waste. ○ Interviews with residents in the housing estates revealed the absence of a regular waste collection schedule. 2. Hazardous Waste <ul style="list-style-type: none"> • Environmental management approach: Temporary storage of generated hazardous waste, subsequent storage in designated drums or special packaging, and then transfer to licensed waste collectors; Establishment and maintenance of Hazardous Waste Storage Facility (TPS LB3). • Activity Locations: Palm Oil Mill (PKS) and operational facilities supporting TPS LB3. <p>During field visits to the emplacement and other infrastructure, it was observed that empty hazardous waste containers were not stored in the Hazardous Waste Storage Facility (TPS LB3) as per the environmental management plan, such as:</p> <ul style="list-style-type: none"> ○ In Division 3 housing: Empty containers of Lifeline and Garlon pesticides and used drums for storing water were found. ○ In Division 8 housing: Empty containers of Nalco and used lubricating oil drums for water storage were found.
<p>Corrections:</p>	<p>The company conducted waste management in housing is in accordance with the RKL RPL matrix</p> <ol style="list-style-type: none"> a) Domestic waste

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	<ul style="list-style-type: none"> - The company repair organic and inorganic final waste disposal sites (landfill). - The company determine waste transportation units and domestic waste transportation schedules. <p>b) Hazardous waste</p> <ul style="list-style-type: none"> - The company carry out handover of hazardous waste from housing to temporary hazardous waste storage at palm oil mill. - The company determine the transportation schedule for hazardous waste to temporary hazardous waste storage at palm oil mill.
Root Cause Analysis:	Lack of supervision by plantation management in carrying out routine monitoring of waste management in employee housing areas.
Corrective Actions:	<ul style="list-style-type: none"> - Management of PT Meridan Sejatisurya Plantation carries out outreach to all housing residents regarding domestic waste management. - Management conducted monitoring of housing cleanliness inspections which are carried out monthly.
Assessment Conclusion:	<p>During the NCR Close out visit verified that:</p> <ul style="list-style-type: none"> - The company was able to show the location of "Tempat Pembuangan Sampah Akhir-TPSA" (landfill) at Divisions 3, 7 and 8. The landfill was divided into 2 holes, which is one for organic waste and the other for inorganic waste. The domestic waste disposed to the landfill are in accordance with its intended purpose. The landfill location is far from water sources and housing. - The company has dedicated a dump truck with identification number BM 8791 TJ (DT43) for domestic waste transportation from the housing complex to the landfill or to the hazardous waste temporary storage. - The company has determined waste transportation schedule. Detailed in the schedule that Domestic Waste consist of used paper, plastic, food waste, drink cans, etc shall disposed to the landfill. Whilst hazardous waste consist of used fluorescent lamps, used pesticides containers, used paint cans, used oil and containers, etc, shall be transferred to hazardous waste temporary storage at palm oil mill. Detail schedule are: <ul style="list-style-type: none"> o Monday: Housing and Warehouse of Rayon A, consist of Division 1, 2, 3 & 4 Housing complex, Warehouse, and School. PIC: Division Assistant. o Wednesday: Housing and Warehouse of Rayon B, consist of Division 5, 6 & 7 Housing complex, and Warehouse. PIC Division Assistant. o Friday: Housing and Warehouse of Rayon C: POM and Staffs Housing complex. Saturday: Division 8, 9 & 10 Housing complex; PIC Division Assistant. - The company was able to show "Berita Acara Serah Terima" (minutes of handover) hazardous waste – ex chemical containers, from each unit to hazardous waste temporary storage. <ul style="list-style-type: none"> o Dated 8 November 2023, from warehouse, consist of 82 pcs round up jerry cans, 140 pcs garlon (4 L) jerry cans, 75 pcs garlon (1 L) jerry cans, 460 pcs metafuron bottles, and 25 pcs starlon bottles. o Dated 13 November 2023, from Division 8, consist of 2 pcs round up jerry cans, and 2 pcs ex-chemical jerry cans.

	<ul style="list-style-type: none"> ○ Dated 16 November 2023, from Division 3, consist of 9 pcs Oil drum, 21 pcs round up jerry cans, 13 pcs oil bottles, 12 pcs paint buckets, and 2 pcs plastic drums. ○ Dated 18 November 2023, from Traction, consist of 35 pcs brake fluid bottles, 4 pcs used batteries, 1 drum used oil, 70 pcs Garlon (1 L) jerry cans, and 460 pcs metafuron bottles. - The company has conducted dissemination regarding handling organic, inorganic, and hazardous waste; Prohibition of waste burning; and HCV Management, e.g.: <ul style="list-style-type: none"> ○ On 26 September 2023; located at Division 3 housing complex; attended by 13 participants. ○ On 8 October 2023; located at Division 8 housing complex; attended by 20 participants. ○ On 17 October 2023; located at Division 8 housing complex; attended by 10 participants. ○ On 19 October 2023; located at workshop; attended by 36 participants (operators, drivers, mechanics, civil). ○ On 26 October 2023; located at Division 8 housing complex; attended by 10 participants. ○ On 26 October 2023; located at Division 9 housing complex; attended by 20 participants. ○ On 28 October 2023; located at Division 10 housing complex; attended by 20 participants. ○ On 7 November 2023; located at Division 7 housing complex; attended by 34 participants. ○ On 9 November 2023; located at Division 3 housing complex; attended by 20 participants. ○ On 13 November 2023; located at mill's canteen; attended by 3 participants. ○ On 18 November 2023; located at Division 5 housing complex; attended by 22 participants. ○ On 18 November 2023; located at main gate; attended by 5 participants (Security). ○ On 18 November 2023; located at warehouse; attended by 4 participants (warehouse officers). ○ On 20 November 2023; located at workshop; attended by 36 participants (operators, drivers, mechanics, civil). - The company has demonstrated Plantation General Manager Letter No.011/MSSP-SN/X/2023, dated 31 October 2023, regarding Appointment of PIC for Housing Complex Cleanliness, e.g. Rifanto for Division 1; Dedi Warjoko for Division 2; Rahmat Hidayat for Division 3; Abdul Abas for Division 4; Yaso & Soni for Division 5; Bezatulo & Novearo for Division 6; Martinus Laia & Ferianto for Division 7; Yusman & Aroziduhu for Division 8; Tohonaseki & Ramlan for Division 9; Dedi Warjoko & Sanusi for Division 10; Jumani & Fauzi for POM housing complex; and Asmar Nasution as DT43 driver. Main task of PIC is carrying out dissemination and campaigns related to domestic waste management; Housing areas are actively involved in maintaining cleanliness in their environment; Ensure that waste management infrastructure are
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	<p>available at housing area; Prohibit to manage waste by burning; Coordination with related departments to ensure that waste management in housing areas is implemented.</p> <ul style="list-style-type: none"> - The company has demonstrated Housing Cleanliness Inspection Card for each Division, period September, October, and November 2023. Items checked are: There are no traces of waste burning; There is no used of ex-hazardous material containers (oil, chemical packaging, etc.); There are no puddles of residential wastewater; Dissemination of housing cleanliness; Waste management banners in housing; All houses have temporary organic and inorganic waste bins; There are well-maintained landfill; There are no roof leaks in housing; There are clean water facilities at each house; PPE and work tools are placed correctly and are not dangerous; There are no unsafe electrical cables. <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM and its supply base has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>
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Non-conformity			
NCR Ref #	2397433-202309-M3	Issued Date	29 Sep 2023
Due Date	28 Dec 2023	Closure Date	22 November 2023
Indicator & Category (Critical / Minor)	6.7.3 (Critical)		
Statement of Nonconformity:	PT MSSP has not been able to demonstrate sufficient evidence of providing sanitation facilities for all pesticide applicators.		
Requirement Reference:	(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		
Objective Evidence:	<ul style="list-style-type: none"> • Interview results and management explanations mentioned that the company uses a Spray Unit Team (TUS) system consisting of 6 workers to carry out spray applications. • PT MSSP has a Sanitation facility in Division 6. • PT MSSP consists of two regions with a plantation area (TBM and TM) of 9,083.51 hectares. It has not been demonstrated through simulation or calculation approaches that the 6 TUS members can handle spraying work for the entire plantation area. • In the afternoon, the audit team found pesticide applicators who brought spraying equipment and returned to Division 3, while sanitation facilities were only available in Division 6. 		
Corrections:	The company built a sanitation house in Division 3.		

Root Cause Analysis:	The company has not yet identified the need for sanitation houses due to the addition of reserve harvesting workers which also functions as spraying worker when needed.
Corrective Actions:	KTU identified the need for a sanitation house for additional spraying workers from the reserve harvesting workforce at PT Meridan Sejatisurya Plantation.
Assessment Conclusion:	<p>During the NCR Close out visit verified that:</p> <ul style="list-style-type: none"> - The company can show the new established sanitation house that located at Division 3. The sanitation house is intended for sprayers in area A. The sanitation house is equipped with a bathroom which also functions as an emergency shower, a place to wash aprons and spraying clothes, a place to store PPE and spraying equipment, as well as emergency eye wash. - The company can indicate a reserve spraying team who are also harvesters, with the category of "Pemeliharaan Pus - PMP" (Upkeep Plus) employees. The team is assisted in spraying activities as needed and if production conditions are low crop. Meanwhile, if production conditions are at peak crop, then the employee is employed as a harvester. - The reserve spray team based on document "Daftar Nama Karyawan PMP" as of 30 October 2023 consists of: <ul style="list-style-type: none"> o Region A: 5 workers of Division 1; 4 workers of Division 2; 1 worker of Division 3; 4 workers of Division 5; and 8 workers of Division 6. o Region B: 2 workers from Division 6; 4 workers from Division 7; 4 workers of Division 8; 8 workers of Division 9; and 5 workers of Division 10. - The results of identifying the need for sanitation houses show that based on the PMP Employee Name List, there are 22 spraying operators in Region A and 23 spraying operators in Region B, therefore 2 sanitation houses are needed. The company has built a sanitation house at Division 3 to complement the existing sanitation house at Division 6 (Region B). During the NCR Close out audit field visit, the company was able to show the new sanitation house facilities in Division 3. The sanitation house is intended for spraying operators in Region A. The sanitation house is equipped with a bathroom which also functions as an emergency shower, apron and spray clothing washing area, and storage for PPE and spraying equipment, as well as emergency eye wash. <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM and its supply base has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>

Non-conformity			
NCR Ref #	2397433-202309-M4	Issued Date	29 Sep 2023
Due Date	28 Dec 2023	Closure Date	22 November 2023
Indicator & Category (Critical / Minor)	7.2.6 (Critical)		
Statement of Nonconformity:	Some personnel responsible for handling or applying pesticides could not provide sufficient evidence that they have completed the required pesticide training.		

Requirement Reference:	(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.
Objective Evidence:	During this recertification audit, field visits were conducted to the circle and path spraying at Division 6. However, there was no training evidence available for the spraying applicator in Division 6, including: Henry Hutahaeon, Dedi Wahyudi, Firman Zai, Ramlan, Sanusi, and Ahmad Rifai (Foreman).
Corrections:	The company held training for all spraying workers of PT Meridan Sejati Surya Plantation.
Root Cause Analysis:	The company has not yet identified pesticide handling training for reserve harvester employees who also function as spraying workers.
Corrective Actions:	Management of PT Meridan Sejatisurya Plantation identifies training needs for all employees and establish employee training programs that are held periodically.
Assessment Conclusion:	<p>During the NCR Close out visit verified that:</p> <ul style="list-style-type: none"> - The company can show evidence of training for spraying teams, regarding spraying and chemical handling procedures, as follows: <ul style="list-style-type: none"> o On 21 October 2023, located at Division 6, attended by 10 spraying operators, including employees named Henry Hutahaeon, Dedi Wahyudi, Firman Zai, Ramlan, and Sanusi. Meanwhile, Ahmad Rifai (Foreman) has resigned from PT MSSP based on a resignation letter dated 21 October 2023. o On 4 November 2023, located at PT MSSP – Sei Pingai Estate, attended by 34 spraying operators and foremen. - The company can show the 2024 Employee Training Program, e.g.: <ul style="list-style-type: none"> o Pesticides classification and handling, in February & August. o Introduction to hazardous material and waste, in March & July. o Introduction of personal protective equipment, in April & October. o Type and need for PPE in each job, in May & November. o Supply Chain Standard, in March & September. o Hazardous Waste Management, April & October. o Domestic Waste Management, in March, July & November. o Company policy, in April, August & December. o Best management practices, in February & September. o HCV, in March & October. o First Aid, in February & August. o Emergency Response Procedures, in April & November. <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM and its supply base has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>

Non-conformity			
NCR Ref #	2397433-202309-M5	Issued Date	29 Sep 2023
Due Date	28 Dec 2023	Closure Date	22 November 2023
Indicator & Category (Critical / Minor)	7.2.10 (Critical)		
Statement of Nonconformity:	The unit of certification has not been able to provide sufficient evidence of conducting annual specialized health examinations for all pesticide operators.		
Requirement Reference:	(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		
Objective Evidence:	<p>Based on the company's list of pesticide applicator, it is known that there are 6 pesticide applicators included in the TUS. PT MSSP can provide complete Health Examination results for the 6 pesticide applicators, as per the examination conducted on 18 March 2023 (Lab Result No. 200/LHU/BK3-MDN/III/2023) by the Medan Occupational Health and Safety Office.</p> <p>According to management explanations, there is a backup spraying team outside of these 6 workers. However, identification or health examination results for the backup spraying team have not been provided.</p>		
Corrections:	The company carries out health checks for all spraying workers.		
Root Cause Analysis:	KTU has not yet identified the need for health checks for all reserve harvesting workers who are starting to function as spraying workers and come into contact with pesticide materials.		
Corrective Actions:	KTU in corporation with the Regional Sustainability team identified and scheduled health checks for reserve harvester who are functions as spraying workers.		
Assessment Conclusion:	<p>During the NCR Close out visit verified that:</p> <ul style="list-style-type: none"> - The company can show Laboratory Analysis Results No.236/LHU/BK3-MDN/X/2023, published by the Medan Occupational Safety and Health Center on 23 October 2023. This document is the result of analysis of Cholinesterase in blood, sampling date 16 October 2023. Based on the Laboratory Analysis Results, there were 52 employees examined, consisting of warehouse staff, process operators, PMP (spraying team), spraying foreman. The analysis results show the Normal category for all employees examined. - The company can show the Employee Health Examination Schedule of PT Meridan Sejatisurya Plantation – Sei Pingai POM and Estate, approved by the General Manager on 5 October 2023. Details of the schedule are as follows: <ul style="list-style-type: none"> o Routine health checks for 673 employees, scheduled in March 2024. o Cholinesterase check for 60 employees, scheduled in March and October 2024. o Audiometry check, scheduled in March 2024. o Spirometry check, scheduled in March 2024. <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM and its supply base has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>		

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Non-conformity			
NCR Ref #	2397433-202309-M6	Issued Date	29 Sep 2023
Due Date	28 Dec 2023	Closure Date	22 November 2023
Indicator & Category (Critical / Minor)	7.12.4 (Critical)		
Statement of Nonconformity:	PT MSSP has not been able to provide sufficient evidence that the identified conservation area (Pingai River) has been adequately protected/enhanced.		
Requirement Reference:	(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		
Objective Evidence:	<p>Based on field visit to Pingai River buffer zone, it is known that there are High Conservation Value (HCV) warnings, including prohibition of:</p> <ul style="list-style-type: none"> - Hunting protected wildlife - Logging of trees - Dumping of waste - Forest/land burning - Chemical spraying and fertilization - Keeping and trading protected wildlife. <p>During the field visit to the housing compounds of Division 3, which directly borders with Pingai River, it was found that there is solid domestic waste disposed into the Pingai River.</p>		
Corrections:	<ul style="list-style-type: none"> - The company carries out management of the Pingai river border adjacent to the Division 3 housing complex as a conservation area according to procedures. - The company evacuates domestic waste that enters the river and transports it to the landfill. 		
Root Cause Analysis:	Housing residents do not yet understand the management of HCV areas.		
Corrective Actions:	<p>The company carries out dissemination regarding HCV management to residents of housing near river borders.</p> <p>The company implement a routine domestic wate transportation schedule carried out in each division weekly.</p>		
Assessment Conclusion:	<p>During the NCR Close out visit verified that:</p> <ul style="list-style-type: none"> - The company can show that the HCV area, riparian of Pingai River, which is adjacent to the Division 3 housing complex, is clean from solid and liquid domestic waste. The company has transported domestic waste to the available landfill. For liquid domestic waste, the company has made ditches and simple 		

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	<p>wastewater management installations, so that liquid domestic waste does not go directly into the river.</p> <ul style="list-style-type: none"> - The company was able to show the location of "Tempat Pembuangan Sampah Akhir-TPSA" (landfill) at Divisions 3, 7 and 8. The landfill was divided into 2 holes, which is one for organic waste and the other for inorganic waste. The domestic waste disposed to the landfill are in accordance with its intended purpose. The landfill location is far from water sources and housing. - The company has conducted dissemination regarding handling organic, inorganic, and hazardous waste; Prohibition of waste burning; and HCV Management, e.g.: <ul style="list-style-type: none"> o On 26 September 2023; located at Division 3 housing complex; attended by 13 participants. o On 8 October 2023; located at Division 8 housing complex; attended by 20 participants. o On 17 October 2023; located at Division 8 housing complex; attended by 10 participants. o On 19 October 2023; located at workshop; attended by 36 participants (operators, drivers, mechanics, civil). o On 26 October 2023; located at Division 8 housing complex; attended by 10 participants. o On 26 October 2023; located at Division 9 housing complex; attended by 20 participants. o On 28 October 2023; located at Division 10 housing complex; attended by 20 participants. o On 7 November 2023; located at Division 7 housing complex; attended by 34 participants. o On 9 November 2023; located at Division 3 housing complex; attended by 20 participants. o On 13 November 2023; located at mill's canteen; attended by 3 participants. o On 18 November 2023; located at Division 5 housing complex; attended by 22 participants. o On 18 November 2023; located at main gate; attended by 5 participants (Security). o On 18 November 2023; located at warehouse; attended by 4 participants (warehouse officers). o On 20 November 2023; located at workshop; attended by 36 participants (operators, drivers, mechanics, civil). - The company has determined waste transportation schedule. Detailed in the schedule that Domestic Waste consist of used paper, plastic, food waste, drink cans, etc shall disposed to the landfill. Whilst hazardous waste consist of used fluorescent lamps, used pesticides containers, used paint cans, used oil and containers, etc, shall be transferred to hazardous waste temporary storage at palm oil mill. Detail schedule are: <ul style="list-style-type: none"> o Monday: Housing and Warehouse of Rayon A, consist of Division 1, 2, 3 & 4 Housing complex, Warehouse, and School. PIC: Division Assistant.
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	<ul style="list-style-type: none"> ○ Wednesday: Housing and Warehouse of Rayon B, consist of Division 5, 6 & 7 Housing complex, and Warehouse. PIC Division Assistant. ○ Friday: Housing and Warehouse of Rayon C: POM and Staffs Housing complex. Saturday: Division 8, 9 & 10 Housing complex; PIC Division Assistant. <ul style="list-style-type: none"> - The company has dedicated a dump truck with identification number BM 8791 TJ (DT43) for domestic waste transportation from the housing complex to the landfill or to the hazardous waste temporary storage. - The company has demonstrated Plantation General Manager Letter No.011/MSSP-SN/X/2023, dated 31 October 2023, regarding Appointment of PIC for Housing Complex Cleanliness, e.g. Rifanto for Division 1; Dedi Warjoko for Division 2; Rahmat Hidayat for Division 3; Abdul Abas for Division 4; Yaso & Soni for Division 5; Bezatulo & Novearo for Division 6; Martinus Laia & Ferianto for Division 7; Yusman & Aroziduhu for Division 8; Tohonaseki & Ramlan for Division 9; Dedi Warjoko & Sanusi for Division 10; Jumani & Fauzi for POM housing complex; and Asmar Nasution as DT43 driver. Main task of PIC is carrying out dissemination and campaigns related to domestic waste management; Housing areas are actively involved in maintaining cleanliness in their environment; Ensure that waste management infrastructure are available at housing area; Prohibit to manage waste by burning; Coordination with related departments to ensure that waste management in housing areas is implemented. - The company has demonstrated Housing Cleanliness Inspection Card for each Division, period September, October, and November 2023. Items checked are: There are no traces of waste burning; There is no used of ex-hazardous material containers (oil, chemical packaging, etc.); There are no puddles of residential wastewater; Dissemination of housing cleanliness; Waste management banners in housing; All houses have temporary organic and inorganic waste bins; There are well-maintained landfill; There are no roof leaks in housing; There are clean water facilities at each house; PPE and work tools are placed correctly and are not dangerous; There are no unsafe electrical cables. <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM and its supply base has demonstrated consistent implementation of correction and corrective action planned. This Critical NC is closed satisfactorily.</p>
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Non-conformity			
NCR Ref #	2397433-202309-N1	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	2.1.3 (Minor)		
Statement of Nonconformity:	There was a discrepancy found between the boundary marker number (HGU) installed in the field and the boundary marker number (HGU) on the map.		

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Requirement Reference:	Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.
Objective Evidence:	<p>During this recertification audit, a field visit was conducted for the HGU markers, and the following HGU markers were found:</p> <ul style="list-style-type: none"> HGU Marker No. MSSP BPN 01 (0° 32' 36.84" N & 101° 42' 40.05" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 31. HGU Marker No. MSSP BPN 31 (0° 32' 46.70" N & 101° 42' 39.53" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 30. HGU Marker No. MSSP BPN 30 (0° 33' 18.77" N & 101° 42' 38.93" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 29."
Corrections:	The company conducted revision of HGU stake numbers according the correct map.
Root Cause Analysis:	There are differences in data sources in numbering HGU stakes.
Corrective Actions:	The operational team and legal/support team consolidate the numbering from BPN periodically.
Assessment Conclusion:	<p>PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment.</p> <p>Minor NC remains open.</p>

Non-conformity			
NCR Ref #	2397433-202309-N2	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	3.7.3 (Minor)		
Statement of Nonconformity:	PT MSSP does not consistently ensure that appropriate and task-specific training is provided to personnel responsible for the implementation of RSPO Supply Chain Standards.		
Requirement Reference:	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.		
Objective Evidence:	<ul style="list-style-type: none"> RSPO supply chain requirements are not fully understood by employees involved in supply chain implementation, as evidenced during interviews with weighing, sortation, and dispatch personnel. Based on the training documentation review, there is no evidence that employees named Nimrut Simatupang, Slamet Puji Purnomo, and Kinji Okky Pramuda have undergone RSPO supply chain training. 		

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Corrections:	Mill Manager carried out re-training regarding RSPO Supply Chain to all teams involved in the field, especially on behalf of Nimrut Simatupang, Slamet Puji Purnomo and Kinji Okky Pramuda.
Root Cause Analysis:	The unit team has not yet identified supply chain training needs for employees at PT MSSP.
Corrective Actions:	The unit team has conducted identification of training needs and determine training plans for Mill and Estate employees.
Assessment Conclusion:	PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment. Minor NC remains open.

Non-conformity			
NCR Ref #	2397433-202309-N3	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	6.7.2 (Minor)		
Statement of Nonconformity:	There is not enough evidence that the first aid (P3K) procedures have been fully understood by field personnel.		
Requirement Reference:	Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		
Objective Evidence:	During interviews on field visit to harvesting and weed spraying activities in Division 6, it was found that the Harvesting and Spraying Foreman were unable to explain the functions of some first aid equipment, including Aquades and Mitela (Triangular Bandage).		
Corrections:	Management carried out re-training regarding uses of first aid kit to all teams involved in the field.		
Root Cause Analysis:	The unit team has not yet identified training needs for employees at PT MSSP.		
Corrective Actions:	The unit team has conducted identification of training needs and determine training plans for Mill and Estate employees.		
Assessment Conclusion:	PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment. Minor NC remains open.		

Non-conformity			
NCR Ref #	2397433-202309-N4	Issued Date	29 Sep 2023

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Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	7.2.8 (Minor)		
Statement of Nonconformity:	PT MSSP has not been fully consistent in managing ex pesticide container in accordance with the plans and procedures.		
Requirement Reference:	All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.		
Objective Evidence:	<p>PT MSSP has established an Waste Management Standard Operating Procedure (SOP) (FR.CSM.OP.I version 01) which stipulates that domestic waste should be sent to a landfill, while hazardous waste (B3 waste) should be disposed of in the hazardous waste disposal facility (TPS LB3).</p> <p>During a field visit to employee housing and other facilities, it was observed that ex pesticide container was still found not stored in the hazardous waste disposal facility (TPS LB3) as per the Environmental Management Plan and SOP. These included:</p> <ul style="list-style-type: none"> • In Division 3 housing: ex pesticides containers of Lifeline and Garlon, as well as used oil drum containers used for water storage. • In Division 8 housing: ex pesticides containers of Nalco and used lubricating oil drum containers used for water storage. • In the Pesticide Warehouse: ex pesticides containers of Lifeline were found stored at the back of the warehouse. 		
Corrections:	Management carries out the transport of hazardous waste from housing to temporary hazardous waste storage at the mill location.		
Root Cause Analysis:	Lack of monitoring from Division Assistants in managing hazardous waste in housing areas.		
Corrective Actions:	The Division Assistant carries out routine housing cleanliness inspections in monthly basis.		
Assessment Conclusion:	<p>PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment.</p> <p>Minor NC remains open.</p>		

Non-conformity			
NCR Ref #	2397433-202309-N5	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	7.3.1 (Minor)		

Statement of Nonconformity:	Sufficient evidence could not be provided to demonstrate that domestic waste and hazardous waste (B3 waste) have been managed in accordance with the Environmental Management Plan and the procedures in place.
Requirement Reference:	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.
Objective Evidence:	<p>PT MSSP has established a Waste Management Standard Operating Procedure (SOP) (FR.CSM.OP.I version 01) which specifies that domestic solid waste should be sent to a landfill, while hazardous waste (B3 waste) should be disposed of at the hazardous waste disposal facility (TPS LB3).</p> <p>During the field visit, the following observations were made:</p> <ul style="list-style-type: none"> • In Division 3 and Division 8 housing areas: Domestic solid waste was scattered, disposed of behind houses, with remnants of burning, and improper disposal of domestic waste into the Pingai River. Additionally, ex pesticide containers and used lubricant containers were found used for water storage. • In the canteen and workshop areas: Domestic solid waste was not properly disposed of, and there were remnants of burning. Moreover, ex brake fluid containers were found in a pile of scrap. • At the security guard post: Domestic solid waste was scattered, and there were remnants of trash burning. • In the Pesticide Warehouse: ex pesticide containers were found stored at the back of the warehouse.
Corrections:	The company carried out improvements in domestic waste management in Division 3 and 8 housing complex, canteen, workshop, security post, and pesticide warehouse.
Root Cause Analysis:	The Sei Pingai Estate team has not carried out comprehensive monitoring of domestic and hazardous waste management.
Corrective Actions:	The Division Assistant carries out routine housing cleanliness inspections in monthly basis.
Assessment Conclusion:	PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment. Minor NC remains open.

Non-conformity			
NCR Ref #	2397433-202309-N6	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	7.3.2 (Minor)		

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Statement of Nonconformity:	The waste management procedures are not fully understood by the employees.
Requirement Reference:	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.
Objective Evidence:	<p>PT MSSP has established a Waste Management Standard Operating Procedure (SOP) (FR.CSM.OP.I version 01) which specifies that domestic solid waste should be sent to a landfill, while hazardous waste (B3 waste) should be disposed of at the hazardous waste disposal facility (TPS LB3).</p> <p>During the field visit, the following observations were made:</p> <ul style="list-style-type: none"> • In Division 3 and Division 8 housing areas: Domestic solid waste was scattered, disposed of behind houses, with remnants of burning, and improper disposal of domestic waste into the Pingai River. • Additionally, ex pesticide containers and used lubricant containers were found used for water storage. • In the canteen and workshop areas: Domestic solid waste was not properly disposed of, and there were remnants of burning. Moreover, ex brake fluid containers were found in a pile of scrap. • At the security guard post: Domestic solid waste was scattered, and there were remnants of trash burning. • In the Pesticide Warehouse: ex pesticide containers were found stored at the back of the warehouse.
Corrections:	The company carried out improvements in domestic waste management in Division 3 and 8 housing complex, canteen, workshop, security post, and pesticide warehouse in accordance with the company's applicable procedures.
Root Cause Analysis:	<ul style="list-style-type: none"> - Employees do not understand the management of domestic waste in the company environment. - The company does not yet provide integrated domestic waste management infrastructure.
Corrective Actions:	<ul style="list-style-type: none"> - The Division Assistant carries out outreach regarding domestic waste management to housing residents. - The company carries out routine housing cleanliness inspections in monthly basis.
Assessment Conclusion:	<p>PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment.</p> <p>Minor NC remains open.</p>

Non-conformity			
NCR Ref #	2397433-202309-N7	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open

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Indicator & Category (Critical / Minor)	7.3.3 (Minor)
Statement of Nonconformity:	PT MSSP has not been able to provide sufficient evidence that fire is not used in the management of waste, particularly for domestic waste.
Requirement Reference:	The unit of certification does not use open fire for waste disposal.
Objective Evidence:	PT MSSP has a Waste Management Standard Operating Procedure (SOP) (FR.CSM.OP.I version 01) stating that domestic waste should be sent to a landfill. However, based on the field visit, remnants of waste burning were found in the Division 3 housing area, Division 8 housing area, and canteen near the workshop.
Corrections:	The company carried out the evacuation of residue from waste burning in Division 3, Division 8 and canteen.
Root Cause Analysis:	There is no regular waste transportation schedule.
Corrective Actions:	<ul style="list-style-type: none"> - The company determine the scheduling of waste transportation periodically per week in each housing complex. - The company conducted monitoring of housing cleanliness inspections per month.
Assessment Conclusion:	PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment. Minor NC remains open.

Non-conformity			
NCR Ref #	2397433-202309-N8	Issued Date	29 Sep 2023
Due Date	Next surveillance assessment	Closure Date	Open
Indicator & Category (Critical / Minor)	7.8.1 (Minor)		
Statement of Nonconformity:	PT MSSP has not been able to provide sufficient evidence that the Water Management Plan has taken into consideration the potential sources of pollution from residential areas and avoided negative impacts (pollution) on other users within the water catchment area.		
Requirement Reference:	A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters: <ul style="list-style-type: none"> - Minor compliance – 7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community. 7.8.1b Workers have adequate access to clean water. 		
Objective Evidence:	The Management and Monitoring Plan of Water Source 2022 includes the following provisions: <ul style="list-style-type: none"> - Establishment of river buffer zones and surface water quality testing every 6 months. 		

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	<ul style="list-style-type: none"> - Designation of a 50-meter buffer zone with marking and annual monitoring. - Rehabilitation of buffer zone areas with annual monitoring. - Prohibition of chemical use in buffer areas, including POME and EFB applications. Conducting water quality tests every 6 months. <p>Based on the field visit to the Pingai River buffer zone in Division 3, the following evidence was obtained:</p> <ul style="list-style-type: none"> • Solid domestic waste and liquid waste from housing were disposed of into the river. • The condition of the river buffer zone is not well-managed, including the absence of boundary markings, the presence of livestock pens, the presence of hazardous waste (LB3), and ex hazardous waste containers (used oil and oil-contaminated jerrycans at the pump house).
Corrections:	<ul style="list-style-type: none"> - The company carries out management of the Pingai river border adjacent to the Division 3 housing complex as a conservation area according to procedures. - The company evacuates domestic waste that enters the river and transports it to the landfill.
Root Cause Analysis:	Lack of monitoring from Division Assistants regarding the implementation of management and monitoring of riparian area.
Corrective Actions:	<ul style="list-style-type: none"> - The Division Assistant monitors and evaluates the management of the Pingai river body every semester. - The Division Assistant carried out dissemination on the management of the Pingai river to housing residents.
Assessment Conclusion:	PT Meridan Sejatisurya Plantation has identified the root cause; prepare correction plan and corrective action plan. All the evidence will be verified at next surveillance assessment. Minor NC remains open.

Opportunity for Improvements	
OFI #	Description
OFI 1	Nil

Positive Findings	
PF #	Description
PF 1	Nil

3.3.1 Status of Nonconformities Previously Identified and Observations

Non-conformity			
NCR Ref #	2253280-202209-N1	Issued Date	29 Sep 2022
Due Date	25 Sep 2023	Closure Date	25 Sep 2023
Indicator & Category (Critical / Minor)	1.1.5 (Minor)		
Statement of Nonconformity:	List of stakeholder information in document "Daftar Stakeholder " (updated 30 July 2022) was not completed with contact number.		
Requirement Reference:	An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.		
Objective Evidence:	<p>List of stakeholder "Daftar Stakeholder" (updated 30 July 2022) consist of:</p> <ul style="list-style-type: none"> - Relevant Government Department (8 institutions in provincial level, 4 institutions in regency level, 2 institutions in district level) - Police Department (4 offices) - Villages (2 representatives) - Medical facilities (6 units) - College and School (6 units) - Community/Customary Leader (6 representatives) - NGO (1 international NGO, 1 local NGO) - Contractors and suppliers (5 contractors) - Internal stakeholders (3 organisations) - Previous landowner (53 previous landowner) <p>However, contact number of those stakeholders is not available.</p>		
Corrections:	Public Relations Officer updated the latest stakeholder list with complete information (address, name, contact number).		
Root Cause Analysis:	Public Relations does not yet have an effective strategy to identify the contact numbers of relevant stakeholders, especially for information on previous landowners.		
Corrective Actions:	Public Relations re-identified stakeholder information related to the company, especially information of previous landowners by visiting these stakeholders directly. For previous landowners, more in-depth identification will also be carried out, including the status of whether they are still domiciled around the company or have left, and the status is still alive or passed away.		
Assessment Conclusion:	During this recertification audit, audit team verified "Data Stakeholder PT Meridan Sejatisurya Plantation" dated 30 July 2023, noted that list of stakeholders has been completed with name, function, relation, address and contact number, including some previous land owner, such as Tiar Ibrahim and M. Saleh.		
Effectiveness Closure (for previous audit closed Critical NC):	PT Meridan Sejatisurya Plantation has identified the root cause; implemented correction and corrective action identified. Unit of certification can demonstrate consistent correction and corrective action. The Minor NC closed satisfactory.		

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Non-conformity															
NCR Ref #	2253280-202209-N2	Issued Date	29 Sep 2022												
Due Date	25 Sep 2023	Closure Date	Escalated to Critical NC												
Indicator & Category (Critical / Minor)	RSPO P&C Certification System 2020 – Indicator 5.5.2 d (Minor)														
Statement of Nonconformity:	First Resources Limited has an isolated-lapses in the implementation of the time-bound plan.														
Requirement Reference:	<p>5.5.2 Time-bound plan: A time-bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and/or minor shareholding, is submitted to the CB during the initial certification audit. The time-bound plan shall contain a current list of all estates and mills.</p> <p>d. Where there are isolated lapses in the implementation of a time-bound plan, a minor non-compliance shall be raised. If there is evidence of fundamental failure to proceed with the implementation of the plan, a major non-compliance shall be raised.</p>														
Objective Evidence:	<p>Based on First Resources Ltd’s latest TBP approved by RSPO on 29 September 2022 (using the latest template on 21 December 2021), there are some units that has not been certified according to the target plan. Moreover, the obstacles is not in the domain of company, but due to LUCA processes in RSPO. Those units are:</p> <table border="1"> <thead> <tr> <th>Unit name</th> <th>Approved revised RSPO TBP</th> </tr> </thead> <tbody> <tr> <td>PT Limpah Sejahtera</td> <td>2021- waiting RaCP (concept note)</td> </tr> <tr> <td>PT Panca Surya Agrindo</td> <td>2021- LUCA in review process</td> </tr> <tr> <td>PT Swadaya Mukti Prakarsa</td> <td>2021- LUCA in review process</td> </tr> </tbody> </table>			Unit name	Approved revised RSPO TBP	PT Limpah Sejahtera	2021- waiting RaCP (concept note)	PT Panca Surya Agrindo	2021- LUCA in review process	PT Swadaya Mukti Prakarsa	2021- LUCA in review process				
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PT Panca Surya Agrindo	2021- LUCA in review process														
PT Swadaya Mukti Prakarsa	2021- LUCA in review process														
Corrections:	The company will revise the timetable for units that have not yet undergone the certification process in coordination with the RSPO regarding the possible completion time of LUCA.														
Root Cause Analysis:	The company does not have full control for units that are hampered by external factor, such as the LUCA review process conducted by RSPO/third party.														
Corrective Actions:	The company will strengthening the monitoring for the First Resources Group unit target that will be certified according to the approved TBP while still coordinating with the RSPO and third party reviewer.														
Assessment Conclusion:	<p>Based on First Resources Ltd’s latest TBP approved by RSPO on 29 September 2022 (using the latest template on 21 December 2021), there are some units that has not been certified according to the target plan. Moreover, the obstacles is not in the domain of company, but due to LUCA processes in RSPO. Those units are:</p> <table border="1"> <thead> <tr> <th>Unit Name</th> <th>Approved RSPO TBP</th> </tr> </thead> <tbody> <tr> <td>1. PT Limpah Sejahtera</td> <td>2023</td> </tr> <tr> <td>2. PT Pancasurya Agrindo</td> <td>2023</td> </tr> <tr> <td>3. PT Swadaya Mukti Prakarsa</td> <td>2023</td> </tr> <tr> <td>4. PT Umekah Saripratama</td> <td>2023</td> </tr> <tr> <td>5. PT Muriniwood Indah Industry</td> <td>2023</td> </tr> </tbody> </table>			Unit Name	Approved RSPO TBP	1. PT Limpah Sejahtera	2023	2. PT Pancasurya Agrindo	2023	3. PT Swadaya Mukti Prakarsa	2023	4. PT Umekah Saripratama	2023	5. PT Muriniwood Indah Industry	2023
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5. PT Muriniwood Indah Industry	2023														

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	6. PT Mitra Karya Sentosa	2023
Effectiveness Closure (for previous audit closed Critical NC):	This minor NC escalated to Critical NC	

Opportunity for Improvement	
OFI#	Description
OFI 1	<p>OFI Statement: Indicator 6.6.2.c The unit of certification employs 7 workers with temporary (PKWT) status as maintenance staff in the Afdeling 1 employee housing and nursing staff at nursery. Procedures related to PKWT are listed in Collective Labor Agreement (CLA/PKB) 2021-2023 Chapter IV Article 16 and PKWT contracts are also available. Reporting obligations related to the use of labor have also been submitted to the Ministry of Manpower online on 27 May 2022 (Report No.: 28654.20220527). Because according to the rules for reporting labor only through online, while the Manpower Office of Siak Regency is not given access to receive this information, it would be better if the submission of labor reports (including PKWT/KHL (casual worker)/Contracts) to the Regency Office has been taken into consideration.</p> <p>Verification / Follow-up actions: Based on interview with Manpower Agency of Riau Province, noted that Mandatory Employment Reporting (Wajib Lapo Ketenagakerjaan) has been carried out by the organization, and there are no industrial relations cases reported related to the company.</p>

3.3.2 Summary of the Nonconformities and Status

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
1633783-201805-M1	Major	RSPO SCC 5.3.2	01/07/2018	05/07/2018
1633783-201805-M2	Major	RSPO SCC 5.4.2	01/07/2018	05/07/2018
1633783-201805-M3	Major	RSPO SCC 5.5.2	01/07/2018	05/07/2018
1633783-201805-M4	Major	RSPO SCC 5.6.1	01/07/2018	05/07/2018
1633783-201805-M5	Major	RSPO SCC 5.7.1	01/07/2018	05/07/2018
1633783-201805-M6	Major	RSPO SCC 5.8.2	01/07/2018	05/07/2018
1633783-201805-M7	Major	RSPO SCC 5.13.2	01/07/2018	05/07/2018
1633783-201805-M8	Major	RSPO SCC 5.13.3	01/07/2018	05/07/2018
1633783-201805-M9	Major	RSPO SCC 5.3.1	01/07/2018	05/07/2018
1824350-201908-M1	Major	RSPO certification system 4.5.4 (f)	19/09/2019	07/11/2019
1824350-201908-M2	Major	RSPO SCC Generic CoC 5.3.2	19/09/2019	07/11/2019
1824350-201908-M3	Major	RSPO SCC Generic Coc 5.7.2	19/09/2019	07/11/2019
1824350-201908-N1	Minor	RSPO P&C 6.1.4	19/09/2019	27/11/2020
1992175-202011-M1	Major	RSPO P&C 3.8.4	27/11/2020	19/02/2021
1992175-202011-M2	Major	RSPO P&C 3.8.8	27/11/2020	19/02/2021
1992175-202011-N1	Minor	RSPO P&C 3.1.3	27/11/2020	05/08/2021
2087873-202108-M1	Critical	RSPO P&C 3.6.2	05/08/2021	15/10/2021
2087873-202108-M2	Critical	RSPO P&C 6.7.3	05/08/2021	15/10/2021

2087873-202108-M3	Critical	RSPO P&C 6.4.2	05/08/2021	15/10/2021
2087873-202108-M4	Critical	RSPO P&C Certification System 2020 – 5.5.2	05/08/2021	15/10/2021
2087873-202108-M5	Critical	RSPO P&C 3.8.7.ii	05/08/2021	15/10/2021
2087873-202108-N1	Minor	RSPO P&C 5.1.8	05/08/2021	29/09/2022
2087873-202108-N2	Minor	RSPO P&C 5.2.1	05/08/2021	29/09/2022
2087873-202108-N3	Minor	RSPO P&C 5.2.2	05/08/2021	29/09/2022
2087873-202108-N4	Minor	RSPO P&C 5.2.3	05/08/2021	29/09/2022
2087873-202108-N5	Minor	RSPO P&C 5.2.5	05/08/2021	29/09/2022
2087873-202108-N6	Minor	RSPO P&C 6.2.7	05/08/2021	29/09/2022
2087873-202108-N7	Minor	RSPO P&C 7.3.2	05/08/2021	29/09/2022
2253280-202209-N1	Minor	RSPO P&C 1.1.5	29/09/2022	
2253280-202209-N2	Minor	RSPO P&C Certification System 2020 – 5.5.2	29/09/2022	22/11/2023
2397433-202309-M1	Critical	RSPO P&C Certification System 2020 – 5.5.2	29/09/2023	22/11/2023
2397433-202309-M2	Critical	RSPO P&C 3.4.3	29/09/2023	22/11/2023
2397433-202309-M3	Critical	RSPO P&C 6.7.3	29/09/2023	22/11/2023
2397433-202309-M4	Critical	RSPO P&C 7.2.6	29/09/2023	22/11/2023
2397433-202309-M5	Critical	RSPO P&C 7.2.10	29/09/2023	22/11/2023
2397433-202309-M6	Critical	RSPO P&C 7.12.4	29/09/2023	22/11/2023
2397433-202309-N1	Minor	RSPO P&C 2.1.3	29/09/2023	Open
2397433-202309-N2	Minor	RSPO P&C 3.7.3	29/09/2023	Open
2397433-202309-N3	Minor	RSPO P&C 6.7.2	29/09/2023	Open
2397433-202309-N4	Minor	RSPO P&C 7.2.8	29/09/2023	Open
2397433-202309-N5	Minor	RSPO P&C 7.3.1	29/09/2023	Open
2397433-202309-N6	Minor	RSPO P&C 7.3.2	29/09/2023	Open
2397433-202309-N7	Minor	RSPO P&C 7.3.3	29/09/2023	Open
2397433-202309-N8	Minor	RSPO P&C 7.8.1	29/09/2023	Open

3.4 Stakeholders and previous land owner / user consultation

Stakeholder consultation involved internal and external stakeholders. External stakeholders were contacted by telephone to arrange meetings at a location convenient to them to discuss PT Meridan Sejatisurya Plantation’s environmental and social performance, legal and any known dispute issues.

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

Structured worker interviews with male and female workers and staff were held in private at the workplace 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 below.

Stakeholders contacted		
Type of Stakeholder (e.g. Internal, Union, Contractor, Governmental Department, NGO, External, Communities)	Stakeholder name / organization	Means of communication (e.g. face to face interview, email, phone interview, comment from public notice)
Governmental Department	<ul style="list-style-type: none"> - Environmental Agency of Riau Province - Plantation Agency of Riau Province - Manpower Agency of Riau Province - Agrarian Agency of Siak Regency 	Phone interview
NGO	WWF	Face to face interview
Communities	<ul style="list-style-type: none"> - Village Head of Kerinci Kanan - Village Head of Maredan - Customary institution - Lembaga Adat Melayu (LAM) 	Face to face interview
Internal	<ul style="list-style-type: none"> - Gender Committee - Worker Union – PUK SPSI 	Face to face interview

Stakeholders comment	
1	<p>Feedbacks:</p> <p>Environmental Agency of Riau Province</p> <ul style="list-style-type: none"> - Communication has gone well between the Environmental Agency and the company. - The company routinely reports RKL RPL reports every semester. The monitoring parameters in the RKL RPL have met environmental quality standards. - In PROPER activities, the company has received a "Blue" rating. - Companies must always monitor emissions from chimneys in factories. - Companies must also continue to monitor the POME Application process, so that it complies with the permits granted. - To manage hazardous waste, the company must collaborate with licensed parties. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> - The auditor team has conducted interview with the Mill Manager and visited the Mill. It was known that the chimney in the mill is equipped with a "dust collector" as one of the emission controls in the boiler. - For the management of Hazardous Waste/LB3, the company has collaborated with licensed parties. - For Land Applications, the company has carried out daily monitoring of LA with field officers and LA foremen who carry out monitoring.
2	<p>Feedbacks:</p> <p>Manpower Agency of Riau Province</p> <ul style="list-style-type: none"> - The company already has a P2K3 team (OHS Committee) and regularly provides OHS reports. - The company already has a Workers Union and is registered with the Manpower Service. - Mandatory Employment Reporting (<i>Wajib Laporkan Ketenagakerjaan</i>) has been carried out by the organization.

	<ul style="list-style-type: none"> - There are no industrial relations cases reported related to the company.
	<p>Audit Team verification and response: Positive comments noted. There is no negative issue to be verified.</p>
3	<p>Feedbacks: Plantation Agency of Riau Province</p> <ul style="list-style-type: none"> - The company routinely sent PUP (Plantation Business Development) reports. - Communication has gone well with the company - Have carried out a Estate Class assessment, with Class II results as of March 2021. - Currently in the process of extending the HGU for the HGU which ends in 2024 and there is Productive Collaboration with the local community.
	<p>Audit Team verification and response: Positive comments noted. There is no negative issue to be verified.</p>
4	<p>Feedbacks: Agrarian Agency of Siak Regency</p> <ul style="list-style-type: none"> - Communication has gone well with the company - There are no land conflicts with the company. - Currently in the process of extending the HGU for the HGU which ends in 2024 and there is Productive Collaboration with the local community.
	<p>Audit Team verification and response: - Positive comments noted. There is no negative issue to be verified.</p>
5	<p>Feedbacks: Village Head of Kerinci Kanan</p> <ul style="list-style-type: none"> - Communication has gone well with the company - There are no land conflicts with the company. - There are already CSR program from companies, for example for religious and social activities. - To repair the company's entrance road from the Security Post which goes to Kerinci Kanan Village, it needs repairs because the road is already bumpy, and this road is also used as joint access with the company.
	<p>Audit Team verification and response: - Positive comments noted. There is no negative issue to be verified. - For road maintenance, the company has planned road repairs this semester.</p>
6	<p>Feedbacks: Village Head of Maredan</p> <ul style="list-style-type: none"> - Communication has gone well with the company. - There are no land conflicts between the community and the company. - There are no cases of environmental pollution. - There is already productive cooperation between the company and the village as one of the conditions for extending the company's HGU. Productive cooperation takes the form of: Training of Communities oil palm Management, Small and Medium Enterprises Assistance, Cattle Breeding Assistance and Tourism Management Assistance.
	<p>Audit Team verification and response:</p>

	Positive comments noted. There is no negative issue to be verified.
7	<p>Feedbacks: Gender Committee</p> <ul style="list-style-type: none"> - There is no sexual or other harassment reported during 2022 and 2023 - Communication has gone well with the company - The company has provided support for the implementation of the Gender Committee program. <p>Audit Team verification and response: Positive comments noted. There is no negative issue to be verified.</p>
8	<p>Feedbacks: WWF area Riau</p> <ul style="list-style-type: none"> - Communication has gone well with the company - There are no environmental, land or social issues at PT Meridan Sejatisurya Plantation. <p>Audit Team verification and response: Positive comments noted. There is no negative issue to be verified.</p>
9	<p>Feedbacks: Customary institution - Lembaga Adat Melayu (LAM)</p> <ul style="list-style-type: none"> - Communication has gone well with the company - The company has paid close attention to the preservation of Malay traditional culture by providing assistance, for example in providing sets of "<i>kompang</i>" art tools for the Malay Customary Institution. - The company has involved community members in providing awareness for land fires, which is by forming a Village Fire Awareness Community (Masyarakat Desa Peduli Api). Training related to fire control has been regularly carried out by the company. <p>Audit Team verification and response: Positive comments noted. There is no negative issue to be verified.</p>
10	<p>Feedbacks: Worker Union – PUK SPSI</p> <ul style="list-style-type: none"> - Communication has gone well with the company - Workers Union members are around 600 members - There is a monthly membership fee - Workers in the company are permanent workers and PKWT, there are no casual daily workers - Pregnant women have been given reproductive rights - Local workers are given the freedom to live in plantation housing or in their own homes around the company. - There is a child care facility, so workers can feel comfortable working in the field - The union is of the opinion that it is time for PLN's electricity lines to enter the company's premises. <p>Audit Team verification and response:</p> <ul style="list-style-type: none"> - Positive comments noted. There is no negative issue to be verified. - The company is considering the PLN (national electricity) channel regarding the nearest entry access.

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List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
M. Saleh	1990	3	Yes	Yes	Complied

Previous land owner / user comment	
1	<p>Feedbacks: Mr. M. Saleh and his family cultivate an area spanning roughly 30 hectares, which is currently situated in Division 6 area. The process of compensation for land acquisition is conducted through mutual agreement and is duly witnessed by the village head and community leaders. The payment procedure is equally transparent and takes place at the village office.</p> <p>Audit Team verification and response: Notable positive feedback has been recorded, and there are no negative concerns requiring verification.</p>



3.5 Impartiality and conflict of interest

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

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Formal Signing-off of Assessment Conclusion and Recommendation

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

Report prepared by	Acceptance of Assessment Conclusion
Name: Eko Purwanto	Name: Eko Darmawanto
Company Name: BSI Services Malaysia Sdn Bhd	Company Name: PT Meridan Sejaiturya Plantation
Title: Lead Assessor	Title: Sustainability Head
Signature: 	Signature: <i>(I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents of this report and accept the liability in execution of the procedure in the report.)</i> 
Date: 1 December 2023	Date: 4 December 2023

Appendix A: Summary of Findings

Criterion / Indicator	Assessment Findings	Compliance	
<p>Principle 1: Behave ethically and transparently</p>			
<p>Drive ethical business behaviour, build trust and transparency with stakeholders to ensure strong and healthy relationships.</p>			
<p>Criteria 1.1: The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</p>			
<p>1.1.1</p>	<p>(C) Management documents that are specified in the RSPO P&C are made publicly available. - Critical (Major) compliance -</p>	<p>During the recertification audit, a document review revealed that the Unit of Certification has made available a range of documents, in accordance with the organization's standard operating procedure, as outlined in SOP Communication No. FR.EMS.CIE rev 02 dated November 22, 2020, page 4, point 3.6. The list of management documents that are publicly accessible includes:</p> <ul style="list-style-type: none"> - Legal documents (Location Permit, IUP, HGU Certificate) - Environmental documents (ANDAL, RKL & RPL, Hazardous Waste Storage Permit, Land Application Permit, HCV and HCS documentation, Emission Mitigation documentation) - Social documents (Communication SOP, documents related to social activities and community relations, OHS policy, OHS program) - Continual improvement documents (reduction of specific chemicals, waste reduction and reuse, environmental management, social impact management, certification audit reports) - Human rights policy <p>During this audit, these documents were easily accessible and presented for assessment.</p>	<p>Complied</p>
<p>1.1.2</p>	<p>Information is provided in appropriate languages and accessible to relevant stakeholders.</p>	<p>During the recertification audit, the audit team engaged in a public consultation with both external stakeholders, including government</p>	<p>Complied</p>

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	<p>- Minor compliance -</p>	<p>agencies and the surrounding village heads, as well as internal stakeholders such as labor unions and the gender committee. It was confirmed during the audit that the company consistently shares essential information, such as plantation management reports and specific documents, with relevant government agencies. These documents include "Laporan RKL/RPL," "Laporan Perkembangan Usaha Perkebunan," "Laporan Pengelolaan Limbah Cair," and "OHS Report." Importantly, these documents are provided in Bahasa Indonesia and are designed to be comprehensible to all stakeholders.</p> <p>Additionally, the company ensures that information related to worker recruitment is communicated to the surrounding village heads in Bahasa Indonesia. All correspondences between the company and these stakeholders are readily available and accessible to other interested parties, fostering transparency and effective communication.</p>	
<p>1.1.3</p>	<p>(C) Records of requests for information and responses are maintained. - Critical (Major) compliance -</p>	<p>The Unit of Certification, PT Meridan Sejatisurya Plantation, maintains a comprehensive record of information requests and their respective responses for each unit. According to the Logbook titled "Surat Masuk PT. MSSP" for the Y2022/2023 period, all information received from stakeholders is diligently preserved and documented. The system for managing information requests has been effectively upheld, as observed during the previous assessment.</p> <p>Stakeholder Communication Officer per Assignment Letter No: 002/GA-MSSP/III/2021, dated 16 March 2021, are Mr. Asmadi Harun and Mr. Daniel Purba.</p> <p>Records of the correspondence's logbook is consist of proposal from surrounding villages related funding assistance, while request for information was not exist. Sample taken as follows:</p> <ul style="list-style-type: none"> - 17 July 2023, Proposal for requesting funding for the Republic of Indonesia's Independence Day No.301/IPKTM/P.HUTRI/VII/2023 from Kampung Meridan Village, responded by the company on 28 	<p>Complied</p>

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		<p>July 2023 by providing assistance funds.</p> <ul style="list-style-type: none"> - 18 July 2023, Proposal for requesting funding for the Republic of Indonesia’s Independence Day No.138/KSK/2023/272 from Sei Kijang Sub Distric, responded by the company on 28 July 2023 by providing assistance funds. - 3 August 2023, Proposal for requesting funding for the Republic of Indonesia’s Independence Day No.000/PANITIAHUT/01 from Meridan Village, responded by the company on 28 July 2023 by providing assistance funds. - 30 June 2023, Proposal for requesting funding for the Republic of Indonesia’s Independence Day No.000/PANITIAHUT/01 from Meridan Village, responded by the company on 28 July 2023 by providing assistance funds. 	
1.1.4	<p>(C) Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.</p> <p>- Critical (Major) compliance -</p>	<p>The Unit of Certification has implemented a consultation and communication procedure outlined in Communication Procedure No. FR.EMS.CIE Rev 2, which is dated 24 February 2020 and bears the signatures of the CEO of First Resources Ltd. and the Corporate Sustainability Head. The Stakeholder Communication Officers, as specified in Assignment Letter No: 011/GA-MSSP/I/2023, dated 24 January 2023, are Mr. Thomas and Mr. Daniel Purba.</p> <p>Following interviews with stakeholders, it was revealed that the Consultation and Communication procedures have been made transparent and comprehensively explained to all relevant stakeholders by a designated management representative.</p>	Complied
1.1.5	<p>An up-to-date list of contacts and detailed stakeholder information is available along with designated representatives.</p> <p>- Minor compliance -</p>	<p>The organization maintains a system of up-to-date contact information and comprehensive stakeholder details, supported by the presence of designated representatives, ensuring effective communication and collaboration. The Stakeholder Communication Officers, as specified in Assignment Letter No: 011/GA-MSSP/I/2023, dated 24 January 2023,</p>	Complied

		<p>are Mr. Thomas and Mr. Daniel Purba. Updated list of contacts and detailed stakeholder information dated 30 July 2023 are as follow:</p> <ol style="list-style-type: none"> 1. Relevant Government Department (8 institutions in provincial level, 4 institutions in regency level, 2 institutions in district level). 2. Police Department (4 offices). 3. Villages (2 representatives). 4. Medical facilities (6 units). 5. College and School (6 units). 6. Community/Customary Leader (5 representatives). 7. NGO (1 international NGO, 1 local NGO). 8. Contractors and suppliers (4 contractors). 9. Internal stakeholders (3 organizations). 10. Previous landowner (53 previous landowner). 	
<p>Criteria 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.</p>			
<p>1.2.1</p>	<p>A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts. - Minor compliance -</p>	<p>There is no change of ethical conduct policy owned by the uni of certification. There is a Zero Fraud Tolerance policy (FR.CIA.ZFT.001) issued by the Cooperate Internal Audit on December 28, 2012. Policy described following detail i.e :</p> <ul style="list-style-type: none"> • Communicate clearly that the company does not tolerate fraud and will provide strict sanctions for fraud perpetrators. • Achieve a consistent approach in managing fraud incidents. • Establishing the principle of frauds risk mitigation and prevention that are generally applicable in the company <p>This policy has been This socialization has been carried out routinely both to employees and third parties involved in operational activities, for example in 01 January 2023 to PT Rajawali Tenaga Perkasa Jaya and</p>	<p>Complied</p>

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		<p>01 September 2023 to PT Berkat Karimar Mandiri same time with Agreement letter sign. Meanwhile, for PT Meridan Surya Sejati Plantation employees, it is held during the morning briefing</p> <p>Based on interview with representative of PT Berkat Karimar and PT Rajawali Tenaga Perkasa also representative of worker known that the policy routine delivered regularly to related parties.</p>	
1.2.2	<p>A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.</p> <p>- Minor compliance -</p>	<p>The certification unit has several systems to ensure and monitor compliance with policy and ethical business practice, for example as shown by ;</p> <ul style="list-style-type: none"> - Financial audits by public accountants are carried out every year - Operasional internal audit & Internal audit RSPO - Sustainability report which can access in https://www.first-resources.com/sustainability.php?pc=report - Contractor evaluation which conduct in at the time of signing the contract and evaluating the extension when the contract ends <p>Until the end of this assessment there was no information regarding the existence of issues from stakeholders relating company code of ethics and sustainability policies.</p>	Complied
<p>Principle 2: Operate legally and respect rights</p> <p>Implement legal requirements as the basic principles of operation in any jurisdiction.</p>			
<p>Criteria 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.</p>			
2.1.1	<p>(C) The unit of certification complies to relevant regulations.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of Certification has demonstrated proof of compliance with relevant laws, for example demonstrated by several things as follows:</p> <p>Land Legality Aspects</p>	Complied

		<ul style="list-style-type: none"> • Cultivation Rights <p>Has HGU with a total area of 10,826.05 Ha as explained in indicator 4.4.1. Land acquisition have been completed since 1997</p> <p>Aspects of Best Management Practice</p> <p>Using pesticides whose distribution permit period is still valid as stated on the website http://simpl1.pertanian.go.id/</p> <p>Employment Aspects</p> <p>Has implemented regulations regarding employment such as payment of minimum wages, work agreements, holidays, and participation in the social security system as described in principle 6.</p> <p>Environmental Legality Aspects</p> <p>Have environmental documents (Dokumen Pemantauan dan Pengelolaan Lingkungan) for areas of 10,826.05 Ha and capacity 45 ton FFB/ hour. Total area stated in the DPPL document in accordance with the HGU owned.</p>	
2.1.2	<p>A documented system for ensuring legal compliance is in place. This system has means to track changes to the law and also includes listing and evidence on evaluation of legal compliance of all contracted third parties, such as: recruitment agencies, service provider and labour contractor.</p> <p>- Minor compliance -</p>	<p>Unit of certification has a list pf legal regulation which described in Summary Review of Conformity with Regulation and Legislation and other Requirements. Person in charge to identify and evaluate legal requirements is legal staff in coordination with unit head (for local level regulations). Identification and evaluation period separated in two periods: January – June and July to December of each year.</p> <p>Have been able to show the PT Meridan Sejat Suya Plantation legal register document which was last updated in July 2023 with several of the latest regulations such as:</p>	Complied

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		<ul style="list-style-type: none"> Minister of Agriculture Regulation No. 19 of 2023 concerning Amendments to Minister of Agriculture Regulation Number 03 of 2022 concerning Human Resources Development, Development and Research, Rejuvenation, and Facilities and Infrastructure for Palm Oil Plantation Decree of the Governor of Riau Number: Kpts 1783/XII/2022 dated 7 December 2022 concerning Minimum Wages for District Cities in Riau year 2023. <p>Evaluation of compliance with relevant regulations is carried out in conjunction with the regulatory update period and can also be carried out in conjunction with an internal audit by the sustainability team. Companies can also show contractor evaluations, for example for CV Berkat Marimar and CV Rajawali Perkasa jaya on September 11 2023, which contain compliance with employment regulations such as minimum wages, employment relations, OHS and participation in the national social security system.</p>	
2.1.3	<p>Legal or authorized boundaries are clearly demarcated and visibly maintained and there is no planting beyond these legal or authorized boundaries.</p> <p>- Minor compliance -</p>	<p>Unit of certification performs monitoring of the HGU boundary stakes and recorded on "<i>Laporan Pemeriksaan Pal Batas HGU</i>". Based on report period 2023, there are total 103 HGU stakes in PT MSSP, with 58 in good conditions. For HGU stakes that found to be damaged during monitoring have had a repair program established. PT Meridan Sejatisurya Plantation have identified HGU boundary poles complete with the GPS coordinates and demonstrates map indicating HGU poles scale 1:50,000. Audit team reviewed the program and implementation of HGU boundary stone maintenance/upkeep record period 2023. Maintenance consists of cleaning and repainting of 30 HGU stakes.</p> <p><i>Minor Non-conformities:</i></p>	<p>Non-compliance (2397433-202309-N1)</p>

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		<p>There was a discrepancy found between the boundary marker number (HGU) installed in the field and the boundary marker number (HGU) on the map.</p> <p>During this recertification audit, a field visit was conducted for the HGU markers, and the following HGU markers were found:</p> <ul style="list-style-type: none"> • HGU Marker No. MSSP BPN 01 (0° 32' 36.84" N & 101° 42' 40.05" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 31. • HGU Marker No. MSSP BPN 31 (0° 32' 46.70" N & 101° 42' 39.53" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 30. • HGU Marker No. MSSP BPN 30 (0° 33' 18.77" N & 101° 42' 38.93" E), Division 7; in good condition; bordering with Kerinci Kanan Village. However, on the map, it is marked as No. 29. 													
Criteria 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.															
2.2.1	<p>A list of contracted parties is available.</p> <p>- Minor compliance -</p>	<p>Unit of certification shows a list of PT Meridan Sejatisurya Plantation contractors for the 2023 period and has detailed information on the contracted parties as follows:</p> <table border="1" data-bbox="1131 1018 1977 1310"> <thead> <tr> <th>No</th> <th>Name</th> <th>Areas</th> <th>PIC and adress</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>PT Bandang Rezeki Lestari</td> <td>Land Clearing</td> <td>0812276592** JI Nelayan, Pekanbaru, Riau</td> </tr> <tr> <td>2</td> <td>PT Berkat Karimar Mandiri</td> <td>Transporter and PK</td> <td>0852876458** JI Pluit Indah, Jakarta Utara</td> </tr> </tbody> </table>	No	Name	Areas	PIC and adress	1	PT Bandang Rezeki Lestari	Land Clearing	0812276592** JI Nelayan, Pekanbaru, Riau	2	PT Berkat Karimar Mandiri	Transporter and PK	0852876458** JI Pluit Indah, Jakarta Utara	Complied
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		<p>3 PT Envi Environmental JI Tulip, Pekanbaru, Riau Reksatama laboratorium Egineering</p> <p>4 PT Rajawali Security JI Kayu Manis, Pekanbaru, Riau Perkasa Jaya 0852720047**</p>	
<p>2.2.2</p>	<p>All contract, including those for FFB supply, contain specific clause on meeting relevant legal requirements and this can be demonstrated by the third party. - Minor compliance -</p>	<p>Unit of certification shows examples of cooperation contracts with contractors, for example shown by:</p> <ul style="list-style-type: none"> Letter of Agreement Number 50/Security Unit Personnel/MSSP/LGL-PKU/XII/2022 concerning the provision of security personnel status (Outsourcing) valid from 01 January 2023 to 31 December 2023 with PT Rajawali Perkasa Jaya Crude Palm Oil Transportation Agreement Letter Number: 6104/MSSP/IX/2023 dated 01 September 2023 is valid until the 500 ton transportation volume is exhausted with PT Berkas Karimar Mandiri. <p>The work agreement has a clause on fulfilling legal obligations and compliance in fulfilling certification. The contracted third party has been able to prove that it has fulfilled its legal obligations towards its workers, such as the existence of a work bond, payment of wages in accordance with the Regency minimum wage, and participation in national security insurance.</p> <p>Verified documents.</p> <ul style="list-style-type: none"> NIA: RPJ2022090050 <p>Basic salary: IDR 3,361,913 Fixed premium: IDR 120,000</p>	<p>Complied</p>

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		<p><i>BPJS TK</i> allowance: IDR 126,643.03 <i>BPJS Health</i> Benefits: IDR 132,760</p> <ul style="list-style-type: none"> • Specific Time Work Agreement Number C1003/III/PKWT-RPJ 2023 is valid for six months from April 2023 to 30 September 2023. • Proof of <i>BPJS Employment</i> Payment for PT Rajawali Perkasa Jaya for the period August 2023 via bill payment account 1080022078787. • Proof of <i>BPJS Health</i> payment for PT Rajawali Perkasa Jaya for the period August 2023 via bill payment account 1080088788709. 	
2.2.3	<p>All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour.</p> <p>- Minor compliance -</p>	<p>Unit of certification shows examples of cooperation contracts with contractors, for example shown by:</p> <ul style="list-style-type: none"> • Letter of Agreement Number 50/Security Unit Personnel/MSSP/LGL-PKU/XII/2022 concerning the provision of security personnel status (Outsourcing) valid from 01 January 2023 to 31 December 2023 with PT Rajawali Perkasa Jaya • Crude Palm Oil Transportation Agreement Letter Number: 6104/MSSP/IX/2023 dated 01 September 2023 is valid until the 500 ton transportation volume is exhausted with PT Berkat Karimar Mandiri. <p>Agreement letter with PT Berkat Karimar Mandiri in article 14 have stated the clause of not carrying out practices involving child labor, forced labor and workers from human trafficking. Meanwhile, PT Rajawali Perkasa Jaya is stated in the PT Rajawali Perkasa Jaya Commitment Letter dated 29 December 2022.</p>	Complied
Criteria 2.3: All FFB supplies from outside the unit of certification are from legal sources.			
2.3.1	<p>(C) For all directly sourced FFB, Palm Oil Mill (POM) requires:</p> <ul style="list-style-type: none"> • Information regarding the geolocation of FFB origins; 	<p>Based on the results of the Sei Pingai POM FFB processing recap, it is known that during the last year the mill did not receive FFB from other</p>	Complied

	<ul style="list-style-type: none"> • Proof of ownership status, right/claim of the land by grower/smallholder; • If relevant, valid planting/operational/trading license, or is part of a cooperative which allows the buying and selling of FFB. <p>- Critical (Major) compliance -</p>	sources. The FFB processed comes from its own estate, namely Sei Pingai Estate divisions 1 to divisions 10.	
2.3.2	<p>For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in indicator 2.3.1.</p> <p>- Minor compliance -</p>	Based on the results of the Sei Pingai POM FFB processing recap, it is known that during the last year the mill did not receive FFB from other sources. The FFB processed comes from its own estate, namely Sei Pingai Estate divisions 1 to divisions 10.	Complied
<p>Principle 3: Optimise productivity, efficiency, positive impact and resilience Implement plans, procedures and systems for continuous improvement.</p>			
<p>Criteria 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.</p>			
3.1.1	<p>(C) A business or management plan (minimum of three years) is documented and where applicable, includes a jointly developed business case for Scheme Smallholders.</p> <p>- Critical (Major) compliance -</p>	<p>During this recertification assessment, PT Meridan Sejatisurya Plantation demonstrated a long-term management plan in document Business Plan named "<i>Rencana Kerja 2022-2026</i>". The long-term management plan covered parameter as follows:</p> <ul style="list-style-type: none"> • Hectare statement of mature and immature area • Replanting • Estimated FFB production (Tons) • Extraction projected (%) • Estimated of CPO and PK Production (tons) • FFA (quality) • Cost estimation (IDR/Kg) • Estimation of price (IDR/Tons) • CSR • Environment • Estimation of profit (IDR) 	Complied

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		<p>Below are estimated production of PT Meridan Sejatisurya Plantation for period 2023 – 2026:</p> <table border="1" data-bbox="1133 432 1854 874"> <thead> <tr> <th>Description</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> </tr> </thead> <tbody> <tr> <td>Replanting (Ha)</td> <td>783</td> <td>812</td> <td>781</td> <td>641</td> </tr> <tr> <td>Immature (Ha)</td> <td>1,943</td> <td>1,983</td> <td>2,195</td> <td>2,193</td> </tr> <tr> <td>Mature (Ha)</td> <td>7,140</td> <td>7,101</td> <td>6,889</td> <td>6,891</td> </tr> <tr> <td>FFB production (MT)</td> <td>139,815</td> <td>142,512</td> <td>135,671</td> <td>137,028</td> </tr> <tr> <td>OER (%)</td> <td>21.75</td> <td>21.75</td> <td>21.75</td> <td>21.75</td> </tr> <tr> <td>KER (%)</td> <td>5.50</td> <td>5.50</td> <td>5.50</td> <td>5.50</td> </tr> <tr> <td>CPO Production (MT)</td> <td>30,410</td> <td>30,996</td> <td>31,616</td> <td>31,932</td> </tr> <tr> <td>PK Production (MT)</td> <td>7,690</td> <td>7,838</td> <td>7,995</td> <td>8,075</td> </tr> <tr> <td>FFA (%)</td> <td>3.70</td> <td>3.70</td> <td>3.70</td> <td>3.70</td> </tr> </tbody> </table> <p>PT Meridan Sejatisurya Plantation demonstrated independent financial audit report for from Registered Public Accountants Purwantono, Sungkoro & Surja (EY) as evidence in Independent Auditor’s Report No. 01931/2.1032/AU.1/01/0240-2/VI/2023 dated 30 June 2023. Based on the report, the financial statements presents fairly, in all material respects, the consolidated financial position of the company as of 31 December 2022 and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.</p>	Description	2023	2024	2025	2026	Replanting (Ha)	783	812	781	641	Immature (Ha)	1,943	1,983	2,195	2,193	Mature (Ha)	7,140	7,101	6,889	6,891	FFB production (MT)	139,815	142,512	135,671	137,028	OER (%)	21.75	21.75	21.75	21.75	KER (%)	5.50	5.50	5.50	5.50	CPO Production (MT)	30,410	30,996	31,616	31,932	PK Production (MT)	7,690	7,838	7,995	8,075	FFA (%)	3.70	3.70	3.70	3.70	
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3.1.2	<p>An annual replanting programme projected for a minimum of five years with yearly review, is available.</p> <p>- Minor compliance -</p>	<p>Replanting normally necessary for oil palms at the age around 25 years, however, can be more than 25 years based on productivity consideration. Replanting program is continuing in the unit of certification, below are replanting program as stated in long term business management plan:</p>	Complied																																																		

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3.1.3	<p>The unit of certification holds management review at planned term according to the scale and nature of the activities undertaken.</p> <p>- Minor compliance -</p>	<p>Top management of PT MSSP and sister company has held management review at least annually based on the Management Review procedure (FR.CSM.MRM_rev_0) according to the scale and nature of the activities</p>	Complied																								

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		<p>undertaken. The latest management review meeting conducted on 18 January 2023, agenda of the management review has include:</p> <ol style="list-style-type: none"> a. Follow up from previous management review. b. Follow up from internal audit result. c. Follow up from external audit result. d. Quality control, Supply chain, OHS. e. Customers feedback. f. Annual program and target. g. Recommendation for continual improvement and corrective actions. <p>Unit of certification has shown the record of Monthly Management Review that held by unit of certification. Through the monthly management review period of 25 August 2023 obtained information that unit management has reviewed the audit result, quality control, change that effect the management system, customer feedback, process performance and product quality, status of corrective actions, follow up from previous management review, recommendation for improvements, production effectivity, supply chain and OHS issues.</p>	
<p>Criteria 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.</p>			
<p>3.2.1</p>	<p>(C) The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impact and opportunities of the unit of certification. - Critical (Major) compliance -</p>	<p>Implementation of action plan for continuous improvement considering the main social and environmental impact are based on environmental document and social impact assessment report. Environmental Management and Monitoring Plan (RKL-RPL) is part of SEIA or AMDAL document. Participatory with affected parties was conducted during Environment Impact Assessment (EIA) through Economic and Social Questionnaire with adjacent communities of certification unit.</p> <p>Unit of certification has implemented identification of environmental aspect and impact assessment and reviewed annually. The plan was including monitoring that adaptive to operational changes and effective</p>	<p>Complied</p>

		<p>of the mitigation measures. The action plan implemented in 2023 are in the aspects of:</p> <ul style="list-style-type: none"> a. Environment: <ul style="list-style-type: none"> - POME Land Application as fertilizer for oil palm-improve productivity. - Uses of renewable energy source from kernel shell and fibre. - Savings of water usage - Pest and disease control using biological methods by use of natural predator, such as <i>Tyto alba</i>. b. Best Practices: <ul style="list-style-type: none"> - Optimization of CPO production machinery; focus in EFB and fat pit. Program by adding empty bunch press to production machine. - Production Quality Improvement by adding empty bunch press, FFB grading and human resource improvement. c. Social Welfare: <ul style="list-style-type: none"> - Improving Infrastructure for workers. - Improved Fire Control Management - Trainings. d. Community Development. <ul style="list-style-type: none"> - Implemented CSR program e. Corrective and Preventive Action, by conducting internal audit. f. Certification Achievement <ul style="list-style-type: none"> - PT Meridan Sejatisurya Plantation maintained RSPO, ISPO, ISCC, Halal, Proper "Biru" certification. 	
3.2.2	<p>As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat by Certification Body during Annual Surveillance Assessment by using the RSPO metrics template.</p> <p>- Minor compliance -</p>	<p>The unit of certification has filled the RSPO Metric Template version 2.1 for year January – December 2022 and August 2022 to June 2023. The report has been reviewed by auditor during audit.</p>	Complied

Criteria 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.			
3.3.1	<p>(C) Standard Operating Procedures (SOPs) for the unit of certification are in place.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejati Surya Plantation maintained SOP for good agriculture practices, best manufacturing practices, health, safety and environment, sustainability, human resources, and social aspect. The company has maintained list of SOPs in "Master Document List (SOP)" latest update in 14 September 2022.</p> <p>Sample of Operational SOPs used by the unit of certification are as follow:</p> <ul style="list-style-type: none"> - FR.EAC.FPC.FPIC - SOP FPIC Concept Implementation; - FR.CSOP.PL.008 - SOP Land Acquisition; - FR.EAC.HOO - SOP Orangutan Handling; - FR.EAC.IMM - SOP Management and Monitoring HCV Area; - FR.COP.OPA.PBT - SOP Nursery; - FR.COP.OPA.PLH - SOP Land Preparation; - FR.COP.OPA.PJJ - SOP Road and Bridge Construction and Maintenance; - FR.COP.OPA.PPP - SOP Drainage Construction and Maintenance; - FR.COP.OPA.KTA - SOP Soil and Water Conservation; - FR.COP.OPA.PKC - SOP Leguminous Planting; - FR.COP.OPA.PKS - SOP Oil Palm Planting; - FR.COP.OPA.PGL - SOP Weed Control; - FR.COP.OPA.PMK - SOP Fertilizer Application; - FR.COP.OPA.PHT - SOP Pest and Disease Management; - FR.COP.OPA.KTP - SOP Castration and Pruning (Canopy Mangement); - FR.COP.OPA.SPP - SOP Palm and Production Census; - FR.COP.OPA.PNN - SOP Harvesting; - FR.COP.OPA.PPS - SOP Pesticide Handling; - FR.COP.OPA.PLM - SOP Marginal Soil Management; - FR.COP.OPA.PRM - SOP Replanting; 	Complied

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		<ul style="list-style-type: none"> - PR.FR.COP.OPA.APD - SOP Personal Protective Equipment; - FR.C.RSS - SOP River Buffer Zone Rehabilitation; - FR.CSOP.DLKB.014 - SOP Land and Plantation Fire Control; <p>Sample of SOP for Palm Oil Mill Operation:</p> <ul style="list-style-type: none"> - MN.FR.COP.OPM.PNB - SOP FFB Receiving; - MN.FR.COP.OPM.PRB - SOP FFB Sterilizing; - MN.FR.COP.OPM.PMB - SOP Loose Fruit Separation; - MN.FR.COP.OPM.PNP - SOP Mixing and Pressing; - MN.FR.COP.OPM.PMR - SOP Filtration; - MN.FR.COP.OPM.NTS - SOP Nut and Fiber; - MN.FR.COP.OPM.PIS - SOP Palm Kernel Processing; - MN.FR.COP.OPM.BLR - SOP Boiler Operation; - MN.FR.COP.OPM.LST - SOP Electricity; - MN.No.FR.COP.OPM.POA - SOP Water Management; - MN.FR.COP.OPM.LAB - SOP Laboratory; - MN.FR.COP.OPM.PLL - SOP Effluent and Waste Management; - MN.FR.COP.OPM.PPK - SOP CPO and Palm Kernel Transport and Bulking; - MN.FR.COP.OPM.PWT - SOP Maintenance; - MN.FR.COP.OPM.KKK - SOP Health and Safety; - MN.FR.COP.OPM.BLK - SOP Bulking; - FR.COP.OPM.PRP - SOP Environment Management and Monitoring; - FR.CSOP.MAR.006 - SOP Purchase and Sales of FFB/CPO/Palm Kernel and Its Derivatives; - FR.CSOP.MRR.016 - SOP Supply Chain Mechanism; - FR.CSM.SCP - SOP Supply Chain Mechanism; - FR.CSM.MRPR - SOP RSPO Supply Chain Mechanism; - FR.CSM.NCC - SOP Nonconformity Control; - FR.CSM.COR - SOP Control of Record; - FR.CSM.MTM - SOP Traceability and Mass Balance in Estate & POM; 	
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		<ul style="list-style-type: none"> - FR.CSM.TIO - SOP Traceability for Incoming and Outgoing CPO in Bulking Station; - FR.DSP.TPO - SOP Oil Management in Downstream; <p>Sample of SOP for Health, Safety and Environment Management System:</p> <ul style="list-style-type: none"> - FR.OSH.P02 - SOP OSH Commitment and Policy Establishment and Maintenance; - FR.OSH.P03 - SOP Hazard, Risk Identification; - FR.OSH.P04 - SOP Statutory, Regulatory and Other OSH Requirement Identification and Evaluation; - FR.OSH.P07 - SOP OSH Document Establishment, Implementation and Evaluation K3; - FR.OSH.P10 - SOP Emergency Situation Response; - FR.OSH.P11 - SOP Evacuation; - FR.OSH.P12 - SOP Occupational Emergency Handling and Nearmiss; - FR.OSH.P13 - SOP Supplier Evaluation; - FR.OSH.P14 - SOP Material Management and Transport; - FR.OSH.P16 - SOP OHSMS Audit; - FR.OSH.P18 - SOP Monitoring Standard; - FR.OSH.P19 - SOP Maintenance, Repair, Changes in Production Facilities; - FR.OSH.P21 - SOP Employee Health Medical Check Up Monitoring; - FR.OSH.P22 - SOP Production Facility Maintenance and Repair Working Permit; - FR.EMS.MME - SOP Monitoring and Measurement; - FR.EMS.EAI - SOP Environmental and Social Aspect and Impact; - FR.CSM.OP-2 - SOP Safe Use of Pesticide; - FR.CSM.EAC.001 - SOP Identification, Management and Monitoring of Community Development Program; - FR.CSM.GRK - SOP Green House Gas (GHG) Mitigation; 	
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		<ul style="list-style-type: none"> - FR.CSM.EAC.002 - SOP Identification of High Carbon Stock (HCS); - FR.CSM.OP.1 - SOP Management of Waste; <p>Sample of SOP for Human Resources Management:</p> <ul style="list-style-type: none"> - FR.CHR.ADM.002 - SOP Annual Leave, Rest and Permit; - FR.CHR.L&D.002 - SOP Employee Training Program; - FR.CHR.L&D.003 - SOP Employee Mutation; - FR.CHR.L&D.004 - SOP Employee Promotion; - FR.CHR.ORG.002 - SOP Organization Structure; - FR.CHR.ORG.003 - SOP Job Description; - FR.CHR.REM.002 - SOP Employee Health Facility; - FR.CHR.TMT.001 - SOP Pension; - FR.CHR.R&S.002 - SOP Recruitment and Selection; - FR.CHR.R&S.003 - SOP New Employee; - No.FR.CHR.TMT.002 - SOP Employee Termination. 	
3.3.2	<p>A mechanism to check consistent implementation of procedures is in place.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation follows the guidelines outlined in the Corporate Sustainability Management Procedure Internal Audit (FR.CSM.IAS, Rev.02). This procedure outlines the methodology for selecting and training internal auditors, devising audit schedules, executing audits, and reporting on audit findings. The process also encompasses the crucial step of verifying corrective and preventive actions. Section 3.2 explain that each location/department/estate/mill is audited at least once a year.</p> <p>In the implementation of internal audits, the responsibility falls upon the Regional Manager Sustainability. They oversee and actively engage in internal audit activities, and when necessary, collaborate with the Directorate of Internal Audit to ensure a thorough and comprehensive audit process.</p> <p>Additionally, in accordance with RSPO (Roundtable on Sustainable Palm Oil) Procedures, internal audits related to RSPO Principles and Criteria (P&C) and Supply Chain requirements are conducted on an annual basis.</p>	Complied

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		The most recent internal audit, conducted on 28 – 30 November 2022, adhered to the applicable standards. There was no non-conformity issued during the last internal audit.	
3.3.3	Records of monitoring and any actions taken are maintained and available. - Minor compliance -	<p>The unit of certification conducted monitoring of operational activity in all levels of workers. Each field supervisor has equipped with monitoring sheets/worksheets. For example, harvesting supervisor collected harvesting record and quality of each harvester. The report submitted to estate manager daily.</p> <p>Daily mill operational activity also recorded in daily worksheet by mill supervisor before reported to the mill manager.</p> <p>To ensure the result of operational activity in line with the procedures, mill/estate manager conducted regularly monitoring of and management review to solve the findings issues. All results of management review shall be implemented by respective staff.</p> <p>Furthermore, the company has Annual Continuous Improvement Report for the year 2023. This report serves as a strategic action plan for fostering continuous improvement within the organization. It is crafted, considering the primary social and environmental impacts and opportunities associated with the certification unit. This proactive approach reaffirms commitment to enhancing sustainability practices and making a positive impact on community and the environment. Sample of action plan implemented in 2023, such as:</p> <ol style="list-style-type: none"> 1. Water pump as activator of dump truck's PTO. 2. Collecting loose fruit using EBRON. 	Complied
Criteria 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.			
3.4.1	(C) SEIA in new planting or operation including mills, is conducted independently and participatively by involving the affected stakeholders,	Unit of certification has a social and environmental impact assessment document as well as a management plan listed in several documents as follows:	Complied

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	<p>inclusive of impact assessment from the smallholder/outgrower scheme (if any). The assessment is to be documented.</p> <p>- Critical (Major) compliance -</p>	<ul style="list-style-type: none"> • Environmental Management and Monitoring Documents (DPPL) established by Riau Governor through "Decree No.KPTS.883/VIII/2009 concerning Determination of Environmental Management and Monitoring Documents (DPPL) for Palm Oil Plantation activities covering an area of 10,826.05 Ha in Kerinci Kanan District, Siak Regency and Langgam District, Pelalawan Regency, Riau Province of PT Meridan Sejatisurya Plantation" dated 19th August 2009. The scope of social and environmental study covers development of oil palm plantation 10,826.05 Ha and development of palm oil mill with capacity 45 tons FFB/hour. • During its development, the certification unit carried out additional activities in the form of methane capture for the biogas plant and increased processing capacity from 45 tons of FFB/hour to 60 tons of FFB/hour so that an Environmental Evaluation Document (DELH) was prepared for Palm Oil Plantation and Factory activities with a capacity of 60 tons of FFB. /Hour with an area of 10,826.05 ha located in Kerinci Kan District, Lubuk Dalam District, Tualang District. Siak Regency. Bandar Sei Kijang District, Pelalawan Regency, Riau Province in 2019 • In 2020, an environmental permit was issued in accordance with the Decree of the Head of the One Stop Integrated Services and Investment Service of Riau Province Number: Kpts.01/DPMPTSP/2020 concerning Environmental Permits for Palm Oil Plantation and Factory Activities with a capacity of 60 TBS/Hour at Kerinci Kanan District, District. Lubuk Dalam, Tualang District, Siak Regency. Bandar Sei Kijang District, Pelalawan Regency, Riau Province, covering an area of 10,826.05 Ha by PT Meridan Sejatisurya Plantation on January 9 2020. <p>All aspects of impacts have been identified in environmental permits or DELH documents, for example changes in land use, vegetation</p>	
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		<p>disturbance, surface runoff disturbances, landslides, decreased quality of surface water and ground water, disturbance of aquatic biota, decreased air quality (smoke dust and odors) and increased noise, decreased soil quality, traffic safety disturbances, disruption of traffic flow, generation of B3 waste, generation of domestic solid waste, occupational health and safety, reduction of greenhouse gas emissions, employment and business opportunities, increase in community income, changes in attitudes and perceptions society, changes in socio-cultural norms, and preventing the threat of land fires.</p> <p>By identifying these impact aspects, an Environmental Management Plan and Environmental Monitoring Plan are created in the RKL/RPL matrix.</p>	
3.4.2	<p>For the unit of certification, a SEIA is available and social and environmental management plan and its monitoring have been developed with participation of affected stakeholders.</p> <p>- Minor compliance -</p>	<p>In regard implementation of environmental management, monitoring and evaluation, there is a report on the implementation of environmental permits which is made periodically every 6 months, for example for the first semester of 2023. This report has been submitted to the Siak Regency Environmental Service (No.323/EKS/SUS-FR/VII/2023) on 17 July 2023; Riau Province Environment and Forestry Service on August 11 2023; and reporting via SIMPEL Electronic Receipt (TTE) number 1688835944-3352 for the period 01-01-2023 to 06/30/2023.</p>	Complied
3.4.3	<p>(C) The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in participatory way.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the document review and field visits, it is evident that there are discrepancies in the implementation of the Environmental Management Plan, particularly when compared to the RKL/RPL matrix. For example:</p> <ol style="list-style-type: none"> 1. Domestic Solid Waste <ul style="list-style-type: none"> • Success Indicator: No scattered waste • Environmental management implementation: Separation of waste types, provision of segregated waste bins, daily collection of waste by sanitation personnel and disposal into designated 	<p>Non-compliance (2397433-202309-M2)</p>

		<p>waste collection points, use of covered waste collection points capable of holding solid waste with a volume of 2 m3 at each operational location, and progressive training for relevant staff and employees.</p> <ul style="list-style-type: none"> • Management Period: Daily <p>During field visits to the company's operational areas, the following findings were observed:</p> <ul style="list-style-type: none"> • Domestic waste management: <ul style="list-style-type: none"> ○ At housing of Division 3 and 8: Scattered domestic solid waste disposed behind houses with remnants of burning, and improper disposal of domestic waste into the Pingai River. ○ Canteen and workshop areas: Improper disposal of domestic solid waste and remnants of burnt waste. ○ Security post: Scattered domestic solid waste and remnants of burnt waste. ○ Interviews with residents in the housing estates revealed the absence of a regular waste collection schedule. <p>2. Hazardous Waste</p> <ul style="list-style-type: none"> • Environmental management approach: Temporary storage of generated hazardous waste, subsequent storage in designated drums or special packaging, and then transfer to licensed waste collectors; Establishment and maintenance of Hazardous Waste Storage Facility (TPS LB3). • Activity Locations: Palm Oil Mill (PKS) and operational facilities supporting TPS LB3. 	
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		<p>During field visits to the emplacement and other infrastructure, it was observed that empty hazardous waste containers were not stored in the Hazardous Waste Storage Facility (TPS LB3) as per the environmental management plan, such as:</p> <ul style="list-style-type: none"> ○ In Division 3 housing: Empty containers of Lifeline and Garlon pesticides and used drums for storing water were found. ○ In Division 8 housing: Empty containers of Nalco and used lubricating oil drums for water storage were found. 	
Criteria 3.5: A system for managing human resources is in place.			
3.5.1	<p>Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives in accordance with the applicable regulation.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation's employment procedures remain consistent and unchanged since the previous assessment. The procedure for employment are as follow:</p> <ul style="list-style-type: none"> • Selection and recruitment - "Prosedur Rekrutmen dan Seleksi Karyawan No.FR.CHR.R&S.002" dated 1 November 2012. • Worker performance evaluation - "Prosedur Penilaian Prestasi Kerja Karyawan No. FR.CHR.R&S.001" dated 1 November 2012. • Worker mutation - "Prosedur Mutasi Karyawan No.FR.CHR.L&D.003" dated 1 July 2012. • Worker promotion - "Prosedur Promosi Karyawan No.FR.CHR.L&D.004" dated 1 July 2012. • Worker Retirement/Pension - "Prosedur Pensiun No.FR.CHR.TMT.001" dated 1 July 2012. • Worker Termination - "Prosedur Terminasi Karyawan No.FR.CHR.TMT.002" dated 1 July 2012. <p>All procedure is available in Bahasa Indonesia and has been communicated to all workers.</p>	Complied

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		<p>Besides, employment rules also described within document of Collaborative Labor Agreement/CLA or “Perjanjian Kerja Bersama (PKB)” that been approved by company and worker union. This document is acknowledged and registered by Transmigration and Manpower Department of Siak Regency as per Decree No: 41 Tahun 2021, dated 1 September 2021.</p> <p>Procedures of retirement and termination is also described in Chapter XIII covers termination with specific reason, criminal issues, violate the agreement, resignation, disciplinary issues, manpower efficiency, decease, pension/retirement, probation, end of specified time work agreement/PKWT. Also, the procedure of its compensation is available in Chapter XIV.</p> <p>The procedure and its content already comply with applicable laws and regulation in Indonesia related workforce/employment.</p>	
<p>3.5.2</p>	<p>Employment procedures are implemented and records are maintained. - Minor compliance -</p>	<p>Based on interview with sample of workers (sprayer, harvester, fertilizer) there is no indication that company being discriminative towards the employees: rice benefit provided as per standard (number of dependent), working tools provided for worker – based on activity, PPE provided for worker – based on risk assessment.</p> <p>PT Meridan Sejatisurya Plantation has conducted regular evaluation against all of employees, as one aspect considered for promotion and conducted talent test prior to promotion.</p> <p>Based on document verification upon Job vacancy announcement PT Meridan Sejatisurya Plantation in July 2023 shows the recruitment process requirement adjusted with job type including education level, age, health status. Recruitment process has verified for example on 15 September 2023, on behalf Ajelius Zendrato, as harvester, status KHT/Karyawan Harian Tetap, probation 3 months.</p>	<p>Complied</p>
<p>Criteria 3.6: An Occupational health and safety (H&S) plan is documented, effectively communicated and implemented.</p>			

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<p>3.6.1</p>	<p>(C) All operational activities risks assessed to identify the H&S issues. Mitigation plans and procedures are documented and implemented. - Critical (Major) compliance -</p>	<p>Unit of certification shows the document “<i>Identifikasi Sumber Bahaya, Penilaian dan Pengendalian Resiko</i>” which was last reviewed on January 10, 2023 for both estate and mill.</p> <ul style="list-style-type: none"> • Sei Pingai POM – Risk Analysis has described all operational aspects and activities starting from security, weighbridge, boiler, engine room, power-house, loading ramp, sterilizer, threshing, pressing, WTP, WWTP, CPO dispatch, Clarification, etc. • Sei Pingai Estate - Risk Analysis has described all operational aspects and activities such as harvesting, fertilizing, replanting, FFB transport, workshops, warehouses, pesticide application, warehouses, polyclinics. Etc <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>	<p>Complied</p>
<p>3.6.2</p>	<p>(C) The effectiveness of the H&S plan to address health and safety risks to people is monitored. - Critical (Major) compliance -</p>	<p>OHS plan and risk analysis monitoring carried out by the Unit of Certification for example :</p> <ul style="list-style-type: none"> • 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 aid, monitoring of completeness of emergency response equipment such as <i>APAR</i> and equipment for handling land fires • OHS training and socialization, for example mandatory license for operator, first aid training, MSDS training, and others 	<p>Complied</p>

		<ul style="list-style-type: none"> Installation of OHS warnings or signs such as visitor lines at mill, emergency gathering point, important contact numbers, mandatory PPE warnings. <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>	
<p>Criteria 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.</p>			
<p>3.7.1</p>	<p>(C) A documented programme that provides training is in place, which is accessible to all staff, workers, scheme smallholders, and outgrowers taking into account gender- specific needs, and which covers applicable aspects of P&C Principles, in a form they understand and includes assessment of the training.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has prepared a training program for the 2023 period which is divided into several parts as follows:</p> <ul style="list-style-type: none"> Best Management Practices training: Harvesting, manuring, Spraying, process, maintenance, WWTP, Maintenance of Boundary Pole, Integrated Pest Management, etc OHS training: First aid, emergency response, MSDS, operator license Training related to RSPO standards: HCV management, company policies and sustainability commitments, Hazardous waste management, <p>Training records has shown for example :</p> <ul style="list-style-type: none"> Training and socialization regarding first aid in January – February 2023 to all divisions and mill with company doctors and nurses as resource persons Emergency response socialization and training to employees delivered during the morning briefing Socialization and refreshment of river riparian management training for spraying and manuring workers in June 2023 Policy socialization to CV Liang Barat in August 2023 	<p>Complied</p>

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		Results of interviews with representatives of PT Rajawali Perkasa jaya, representatives of spraying and harvesting worker, FFB clerk, and representatives of Sei Pingai POM worker known that regular socialization and training is provided to workers both in morning briefings and other special sessions.	
3.7.2	Records of training are maintained, where appropriate on an individual basis. - Minor compliance -	<p>Unit of certification has training records for workers prepared by the human resources department assisted by the sustainability department, for example as follows:</p> <ul style="list-style-type: none"> • Sei Pingai Estate pesticide and manuring applicator: In March 2023 they received a refreshment regarding Firs Resources sustainability policy (Holding of PT Meridan Surya Sejati Plantation), training regarding river riparian management and refreshment regarding sexual harassment. Apart from that, in June 2023 there will be a refreshment regarding the use of rinse houses • In December 2022 the Engine Room operator name Arif Yuliandi received training on production power aircraft with certificate number 1082061222/B-OPM1/14/XII/2022) valid until December 2027 <p>Results of interviews with worker representatives revealed that the company regularly provides training, socialization, or refreshment to employees. Apart from that, there are also warnings which are part of periodic dissemination.</p>	Complied
3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed. - Minor compliance -	Appropriate training has been provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS), such as receiving station, weighing station, administration (record keeper). Training is specific and relevant	Non-compliance (2397433-202309-N2)

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		<p>to the task(s) performed. Available Training Program 2023, that include Refresh Training RSPO SCCS planned in May and October 2023.</p> <p>The latest training of RSPO Supply Chain Certification conducted on 17 May 2023. Attendance list, training material and photograph are available.</p> <p>Training record for RSPO SCCS: Minutes of Training "<i>Laporan Pelatihan/Sosialisasi RSPO SCCS</i>", dated 17 May 2023. Training attended by 8 personnel including Mill Manager, Administration (KTU), Weighbridge Clerk, Production Clerk, Laboratory Assistant and Head Assistant.</p> <p><i>Minor Non-conformities:</i></p> <p>PT MSSP does not consistently ensure that appropriate and task-specific training is provided to personnel responsible for the implementation of RSPO Supply Chain Standards.</p> <ul style="list-style-type: none"> - RSPO supply chain requirements are not fully understood by employees involved in supply chain implementation, as evidenced during interviews with weighing, sortation, and dispatch personnel. - Based on the training documentation review, there is no evidence that employees named Nimrut Simatupang, Slamet Puji Purnomo, and Kinji Okky Pramuda have undergone RSPO supply chain training. 	
<p>Criteria 3.8: Supply chain requirements for mills.</p>			
<p>Procedure note: all requirements are classified as Critical Indicators. However it will not contribute to suspension if there is more than 5 non-compliance within a principle)</p>			
3.8.1	<p>Identity Preserved Module</p> <p>A mill is deemed to be Identity Preserved (IP) if the FFB processed by the mill are sourced from plantations/estates that are certified against the</p>	<p>Since 2022, PT Meridan Sejatisurya Plantation – Sei Pingai POM is only received FFB from certified source, which is from its company estate, PT MSSP – Sei Pingai Estate.</p>	Complied

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	<p>RSPO Principles and Criteria (RSPO P&C), or against the Group Certification scheme.</p> <p>Certification for CPO mills is necessary to verify the volumes and sources of certified FFB entering the mill, the implementation of any processing controls (for example, if physical separation is used), and volume sales of RSPO certified products. If a mill process certified and uncertified FFB without physically separating them, then only Mass Balance Module is applicable.</p>	<p>PT Meridan Sejatisurya Plantation – Sei Pingai POM intended to implement RSPO SCCS Module Identity Preserved. The site has conducted cleaning of storage tank and kernel bin. Mechanism of upgrading from RSPO Supply Chain model Mass Balance (MB) to Identity Preserved (IP) has been regulated in Work Instruction “Supply Chain Produk RSPO Model Identity Preserved (IP)” (WI-M-OP-003) dated 23 March 2023. The work instruction covers Roles and Responsibility, FFB Receiving, CPO and PK Delivery, and Shifting Supply Chain Model from Mass Balance to Identity Preserved.</p>	
3.8.2	<p>Mass Balance Module</p> <p>A mill is deemed to be Mass Balance (MB) if the mill process FFB from both RSPO certified and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base. In that scenario, the mill can claim only the volume of oil palm products produced from processing of the certified FFB as MB.</p>	<p>Currently Sei Pingai POM is implementing RSPO SCCS – Mass Balance Module. The mill is maintaining Mass Balance spreadsheet to monitor receipt, process and sales of RSPO certified and non-certified product. Since 2022, PT Meridan Sejatisurya Plantation – Sei Pingai POM is only received FFB from certified source, which is from its company estate, PT MSSP – Sei Pingai Estate. Therefore, all product produced by Sei Pingai POM are certified product.</p> <p>PT Meridan Sejatisurya Plantation – Sei Pingai POM intended to implement RSPO SCCS Module Identity Preserved. The site has conducted cleaning of storage tank and kernel bin. Mechanism of upgrading from RSPO Supply Chain model Mass Balance (MB) to Identity Preserved (IP) has been regulated in Work Instruction “Supply Chain Produk RSPO Model Identity Preserved (IP)” (WI-M-OP-003) dated 23 March 2023. The work instruction covers Roles and Responsibility, FFB Receiving, CPO and PK Delivery, and Shifting Supply Chain Model from Mass Balance to Identity Preserved.</p>	Complied
3.8.3	<p>The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the certification body (CB) in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage</p>	<p>The mill has reported tonnage of CPO and PK products that could potentially be produced by the certified mill to BSI, and BSI has reported it in the public summary of the P&C certification report. The mill has recorded actual tonnage produced in daily production report and monthly mill production report.</p>	Complied

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	<p>produced shall then be recorded in each subsequent annual surveillance report.</p>	<p>The estimated tonnage of CPO and PK production for period November 2022 – October 2023 based on the previous RSPO P&C public summary report are as follow:</p> <ul style="list-style-type: none"> - FFB : 140,157 MT - CPO : 31,535 MT - PK : 7,708 MT. 	
<p>3.8.4</p>	<p>The mill shall also meet all registration and reporting requirements for the appropriate supply chain through the RSPO IT platform.</p>	<p>PT Meridan Sejatisurya Plantation – Sei Pingai POM registering and reporting the FFB production (for standard 12 months), certified CPO and PK production, certified CPO and PK sales through PalmTrace account. The mill has been registered in RSPO IT platform with identification ID No. RSPO_PO100002637.</p>	<p>Complied</p>
<p>3.8.5</p>	<p>Documented procedures The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ol style="list-style-type: none"> a) Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). c) Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill’s procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFBs including ensuring no contamination in the IP mill. 	<p>The unit of certification has written procedure and work instruction to ensure the implementation of all elements specified in these requirements, e.g:</p> <ol style="list-style-type: none"> a) PT Meridan Sejatisurya Plantation refers to procedure of RSPO supply chain - “Mekanisme Rantai Pasok RSPO” (FR.CSM.MRPR Rev.01) dated 22 April 2021. The procedure covers the implementation of all the elements of the supply chain model requirements, as follow: <ul style="list-style-type: none"> - Section 5.1 Traceability in Palm Oil Mill. - Section 5.2 Traceability in Bulking. - Section 5.3 Traceability in Refinery/Fractionation. - Section 5.4 Traceability in Kernel Crushing Plant. - Section 5.5 RSPO IT Platform User - Section 5.6 Mass Balance - Section 5.7 Internal Audit - Section 5.8 Non-conformance or Complaint Handling - Section 5.9 Document related to Supply Chain Certification - Section 5.10 Training 	<p>Complied</p>

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		<ul style="list-style-type: none"> - Section 6 Roles and Responsibility b) The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.9 Document related to Supply Chain Certification stipulates that document prepared in form of mass balance calculation (MS Excel), traceability document (delivery order, purchase contract, invoice, shipping instruction, dispatch note), Internal audit document, Complaint and non-conformity recapitulation, training related to SCCS document, procedure related to SCCS. The certification unit have all the relevant records and report, which complete and up to date demonstrating compliance with the supply chain model requirements, including training records. Record seen: <ul style="list-style-type: none"> - Monthly Mill Production Record, period August 2022 – July 2023. - Sales Contract #20001021/MSSP/VIII/2023 dated 29 August 2023; 500,000 kg RSPO Certified CPO MB. - Delivery Order #2076/DO-MSSP/IX/2023 dated 1 September 2023; 500,000 kg RSPO Certified CPO MB. Stamped with "RSPO Certified - MB" and certificate No. RSPO 634712. - Weighbridge Ticket #MS2-20230900015 dated 2 September 2023; 27,920 kg CPO MB. - Latest refreshment training of RSPO Supply Chain dated 17 May 2023, attended by 8 personnel. c) The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 6 - Roles and Responsibility, has stipulated the role of the person having overall responsibility for and authority over the implementation of RSPO Supply Chain requirements and compliance with all applicable requirements. The Mill Manager responsible for monitoring the implementation of supply chain mechanism at mill and ensure it runs according to the defined procedure; The Mill Manager also responsible for report to Marketing Region and Corporate 	
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		<p>Sustainability if there is projected overproduction. During interview and field observation, the Mill Manager can demonstrate awareness of the mill's procedures for the implementation of RSPO supply chain standard.</p> <p>d) The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.1.1 – FFB Receiving, explains the process for FFB receiving, certified FFB and non-certified FFB recording; Section 5.8 - Non-conformance or Complaint Handling, explains handling of incoming non-conformity material or document.</p>	
3.8.6	<p>Internal Audit</p> <p>i) The mill shall have a written procedure to conduct annual internal audit to determine whether the mill;</p> <p>a) Conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</p> <p>b) Effectively implements and maintains the standard requirements within its organisation.</p> <p>ii) Any non-conformities found as part of the internal audit shall be issued corrective action. The outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mill shall maintain the internal audit records and reports.</p>	<p>The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.7 regulated Internal Audit. The procedure described that internal audit shall be conducted minimum once a year and refer to the latest RSPO Supply Chain Certification Standard, RSPO Supply Chain Certification System and RSPO Market Communication and Claims. Internal Auditor who conducts internal audit shall obtain internal or external training related to SCCS to get knowledge.</p> <p>If there is non-conformity found during internal audit, then shall be followed with corrective and preventive action. Internal audit result communicated to local management and reviewed under Management Review Meeting once per year at minimum.</p> <p>PT Meridan Sejatisurya Plantation carried out internal audit against RSPO P&C including the RSPO SCCS requirement. The latest RSPO Internal audit conducted on 28 – 30 November 2022, for criterion 3.8 including the market communication and claim in 3.8.17, conducted by Suprayitno, Indra Zulkarnain and Eska Arganita. Internal audit conducted by Corporate Sustainability; therefore Internal auditor did not audit their area of work. Internal audit Report is available. Based on the report it was no non-conformity found against RSPO Supply Chain</p>	Complied

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		<p>requirements. Internal auditor has received training regarding RSPO Supply Chain Certification Standard internally in 2020 and by Checkmark Training on 24 – 25 November 2022. Training certificate available.</p> <p>The result of internal audit has been discussed during management review. Unit of certification has shown the record of Monthly Management Review that held by unit of certification. Through the monthly management review period of 25 August 2023 obtained information that unit management has reviewed the audit result, quality control, change that effect the management system, customer feedback, process performance and product quality, status of corrective actions, follow up from previous management review, recommendation for improvements, production effectivity, supply chain and OHS issues.</p>	
<p>3.8.7</p>	<p>Purchasing and Goods In</p> <ul style="list-style-type: none"> i) The mill shall verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. ii) The mill shall inform the CB immediately if there is a projected overproduction of certified tonnage. iii) The mill shall have a mechanism in place for handling non-conforming FFB and/or documents. 	<p>The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.1 has regulates FFB receiving which stated that the mill verify and document the tonnage and sources of certified and the tonnage of non-certified FFBs received. Since last year period, the mill only received certified FFB.</p> <p>PT Meridan Sejatisurya Plantation has ensured that certified FFB received are RSPO certified based on the source of FFB. These certified FFB source are under nucleus estate of PT Meridan Sejatisurya Plantation (RSPO 634712).</p> <p>The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 6 - Roles and Responsibility, has stipulated the role of the person having overall responsibility for and authority over the implementation of RSPO Supply Chain requirements and compliance with all applicable requirements. The Mill Manager responsible for report to Marketing Region and Corporate Sustainability if there is projected overproduction; Section 6.2.4 stipulates responsibility Marketing Region to report to certification</p>	<p>Complied</p>

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		<p>body related to overproduction, minimum 3 months prior to surveillance audit carried out.</p> <p>The procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.8 - Non-conformance or Complaint Handling, explains handling of incoming non-conformity material and/or document.</p> <p>Records of incoming FFB certified sampled:</p> <ul style="list-style-type: none"> - Delivery of FFB from Field "Surat Pengantar Tandan Buah Segar" dated 12/08/2023, vehicle No. DT 56; from PT MSSP - Sei Pingai Estate; volume FFB 258 bunches; Block P05 Division 9. - Weighbridge ticket No. MS1-20230801088 dated 12 August 2023; from PT MSSP Division 9; nett weight 5,450 kg; Stamped RSPO Certified MB; driver Jaya Sinaga; clerk Nimrot Simatupang. 	
<p>3.8.8</p>	<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"> a) The name and address of the buyer; b) The name and address of the seller; c) The loading or shipment / delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (Identity Preserved or Mass Balance or the approved abbreviations); 	<p>PT Meridan Sejatisurya Plantation refers to procedure of RSPO supply chain - "Mekanisme Rantai Pasok RSPO" (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.1.2 – Delivery of CPO and PK. The procedure regulated that Marketing Region ensure that shipment of RSPO certified product shall completed with documentation that include minimum information required by RSPO supply chain standard.</p> <p>Based on review of sales documents samples, it was noted that minimum information required are available.</p> <p><u>CPO:</u></p> <ul style="list-style-type: none"> • Sales Contract #20001021/MSSP/VIII/2023 dated 29 August 2023; Seller is PT Meridan Sejatisurya Plantation; Buyer is PT Adhitya Seraya Korita – Bangsal Aceh; volume contract 500,000 kg; product is RSPO Crude Palm Oil (Mass Balance); FFA 5% max; Moisture 0.50% max. • Delivery Order #2076/DO-MSSP/IX/2023 dated 1 September 2023; 500,000 kg RSPO Certified CPO MB. Stamped with "RSPO Certified 	<p>Complied</p>

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	<p>g) The quantity of the products delivered; h) Any related transport documentation; i) A unique identification number.</p>	<p>- MB" and certificate No. RSPO 634712. Transporter is PT Berkas Karimar Mandiri (6104/MSSP/IX/2023).</p> <ul style="list-style-type: none"> • Weighbridge Ticket #MS2-20230900015 dated 2 September 2023; 27,920 kg CPO MB. Transporter is PT Berkas Karimar Mandiri. • Shipping Announcement, with transaction ID No. TR-0f13bf95-c68b for 195.88 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 06-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023. • Shipping Announcement, with transaction ID No. TR-38244c1f-da4d for 222.12 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 03-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023. • Shipping Announcement, with transaction ID No. TR-d2d1274a-4fb6 for 80.95 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 09-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023. <p><u>PK:</u></p> <ul style="list-style-type: none"> • Sales Contract #20001002/MSSP/VII/2023 dated 17 July 2023; Seller is PT Meridan Sejatisurya Plantation; Buyer is PT Adhitya Seraya Korita – Bangsal Aceh; volume contract 250,000 kg; product is RSPO Palm Kernel (Mass Balance); Dirt 8% max; Moisture 8% max. 	
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		<ul style="list-style-type: none"> • Delivery Order #2055/DO-MSSP/VII/2023 dated 21 July 2023; 250,000 kg RSPO Palm Kernel Mass Balance. Stamped with "RSPO Certified - MB" and certificate No. RSPO 634712. Transporter is PT Berkas Karimar Mandiri (6085/MSSP/VII/2023). • Weighbridge Ticket #MS2-20230800054 dated 12 August 2023; 27,680 kg PK MB. Transporter is PT Berkas Karimar Mandiri. • Shipping Announcement, with transaction ID No. TR-0d2ae430-3336 for 56.46 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000009274) as Buyer. Shipping date 10-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023. • Shipping Announcement, with transaction ID No. TR-924e5bc1-931a for 58.29 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000009274) as Buyer. Shipping date 06-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023. • Shipping Announcement, with transaction ID No. TR-7923f9b0-9462 for 4.82 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000009274) as Buyer. Shipping date 04-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023. 	
3.8.9	<p>Outsourcing Activities</p> <p>i) The mill shall not outsource its milling activities. In cases where he mill outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO Supply Chain Certification.</p> <p>ii) The mill shall ensure the following:</p>	<p>PT Meridan Sejatisurya Plantation – Sei Pingai POM does not outsource its milling activities to any independent third parties, however the mill outsourced transport activity of certified product (CPO and PK). During transport of certified CPO and PK, legal ownership is under buyer entity. The mill has third party contractor for transport of CPO and PK. The requirements for transport regulated under work agreement. The mill ensures that the independent third party complies with relevant requirement of RSPO Supply Chain Certification Standard through the</p>	Complied

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	<p>a) The mill has legal ownership of all input material to be included in outsourced processes</p> <p>b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that certification body (CB) has access to the outsourcing contractor or operation if an audit is deemed necessary.</p> <p>c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor.</p> <p>d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and all information, when this is announced in advance.</p>	<p>work agreement. Work agreement issued whenever a sales contract issued.</p> <p>Sample of Contract:</p> <p>a. Work agreement “<i>Surat Perjanjian Pengangkutan Crude Palm Oil</i>” No.6104/MSSP/IX/2023 dated 1 September 2023, between PT Meridan Sejatisurya Plantation as first party and PT Berkat Karimar Mandiri as second party; valid until sales fulfilled and can be extended based on agreement of both parties.</p> <p>b. Work agreement “<i>Surat Perjanjian Pengangkutan Palm Kernel</i>” No.6085/MSSP/VII/2023 dated 21 July 2023, between PT Meridan Sejatisurya Plantation as first party and PT Berkat Karimar Mandiri as second party; valid until sales fulfilled and can be extended based on agreement of both parties.</p> <p>In the agreement, Article 11 stipulates that the second party must comply with the sustainability requirements implemented by the first party; The second party must provide access to the first party and/or third parties appointed by the first party to verify operations, systems and other information related to the implementation of the sustainability system, with prior notification.</p> <p>The mill has communicated the latest procedures of Traceability and Mass Balance - “Ketelusuran dan Keseimbangan Masa di Kebun dan Pabrik Kelapa Sawit” (FR.CSM.MTM) and procedure of RSPO supply chain “Mekanisme Rantai Pasok RSPO” (FR.CSM.MRPR) to all third-party contractors. Communication to third party contractors, PT Berkat Karimar Mandiri has been conducted on 24 October 2022.</p> <p>PT Meridan Sejatisurya Plantation perform internal audit to review compliance of the independent third-party contractor. Evident in internal audit report 28 – 30 November 2022.</p>	
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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.	The mill has recorded and presented name and contact details of contractors used for transport of CPO and PK. PT Meridan Sejatisurya Plantation contracting CPO and PK transport to independent third party, PT Berkat Karimar Mandiri. The names and contact detail of PIC is Riza Kusharyanto; Address: Jl. Pluit Indah No.26 RT001/RW007 Pluit, Penjaringan, Jakarta Utara.	Complied
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling of RSPO certified oil palm products.	Based on interview, unit of certification aware that in case there is changes in the list of CPO and PK contractor, will be informed through the RSPO P&C Pre Audit Information checklist.	Complied
3.8.12	<p>Record keeping</p> <ul style="list-style-type: none"> 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 of raw materials or products held in stock. iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. iv) For Mass Balance Module, the mill: <ul style="list-style-type: none"> 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. 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. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three 	<p>PT Meridan Sejatisurya Plantation – Sei Pingai POM refers to procedure of RSPO supply chain - “Mekanisme Rantai Pasok RSPO” (FR.CSM.MRPR Rev.01) dated 22 April 2021. The procedure explains all aspects of supply chain and traceability scope in PT MSSP: consist of FFB receiving, weighing, FFB quality checking, processing in Palm Oil Mill, CPO and PK production and reporting; CPO and PK dispatch from Palm Oil Mill and receiving in storage tank for delivery; Shipping instruction and preparation; CPO and PK stock balancing post-shipping; document control.</p> <p>Sei Pingai POM maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements.</p> <p>Procedure of RSPO supply chain - “Mekanisme Rantai Pasok RSPO” (FR.CSM.MRPR Rev.01) dated 22 April 2021; Section 5.9 – Documentation related supply chain stipulates storage and control of recording related to product sales, transportation until product delivery must be stored by each PIC at minimum for two years.</p> <p>Audit team verified the implementation of the procedure through checking delivery dockets and weighbridge.</p>	Complied

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	(3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock).	<p>a. PT Meridan Sejatisurya Plantation – Sei Pingai POM maintains mass balance report to monitor the volume of certified FFB, certified CPO, and certified PK.</p> <p>b. PT Meridan Sejatisurya Plantation – Sei Pingai POM through mass balance report ensures that volumes of certified CPO and PK that are delivered are deducted from the material accounting system.</p> <p>c. Based on document review against Sei Pingai POM mass balance report period August 2022 to July 2023, the mill has never sold short.</p> <p>Daily Production Report 31 December 2022, for period January to December 2022, FFB processed is 137,461.60 MT; CPO produced is 28,757.44 MT; PK produced is 7,550.78 MT; OER is 20.92%; KER is 5.49%; CPO dispatched is 28,731.92 MT; PK dispatched is 7,732.10 MT.</p> <p>Daily Production Report 31 August 2023, for period January to August 2023, FFB processed is 76,490.84 MT; CPO produced is 15,682.62 MT; PK produced is 4,202.15 MT; OER is 20.50%; KER is 5.49%; CPO dispatched is 15,673.83 MT; PK dispatched is 4,384.21 MT.</p>	
3.8.13	<p>Extraction Rate</p> <p>The oil extraction rate (OER) and the kernel extraction rate(KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.</p>	Extraction rate is applied to provide reliable estimation of CPO and PK produced. For year 2023, the estimated extraction rate from FFB into CPO is 21.75%, whilst from FFB to PK is 5.50%.	Complied
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.	The actual Oil Extraction Rates (OER) and Kernel Extraction Rates (KER) are monitored on daily basis through sounding result and documented in Daily Production Report. Based on Daily Production Report dated 31 August 2023 for period January to August 2023, actual OER is 20.50% and actual KER is 5.49%.	Complied

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<p>3.8.15</p>	<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>	<p>PT Meridan Sejatisurya Plantation – Sei Pingai POM intended to implement RSPO SCCS Module Identity Preserved. The site has conducted cleaning of storage tank and kernel bin. Mechanism of upgrading from RSPO Supply Chain model Mass Balance (MB) to Identity Preserved (IP) has been regulated in Work Instruction “Supply Chain Produk RSPO Model Identity Preserved (IP)” (WI-M-OP-003) dated 23 March 2023. The work instruction covers Roles and Responsibility, FFB Receiving, CPO and PK Delivery, and Shifting Supply Chain Model from Mass Balance to Identity Preserved.</p> <p>Dedicated storage tank for CSPO IP is Storage tank No. 2. Available “Berita Acara Pembersihan Tangki Timbun No.2” - Minutes of cleaning storage tank No.2 dated 5 June 2023. Audit team verified the condition by opening the main hole, and it’s confirmed that the storage tank is empty.</p> <p>Dedicated Kernel Storage Bin (KSB) for CSPK IP is KSB No. 4A and 4B. Available “Berita Acara Pencucian KSB No.4A and 4B” - Minutes of cleaning KSB No.4A and 4B dated 8 May 2023. Audit team verified the condition by opening the main hole, and it’s confirmed that the KSB is empty.</p> <p>Moreover, the site has its weighbridge regularly calibrated by related body. Available “Surat Keterangan Hasil Pengujian” No.510/DPP/UPTD-ML/SKHP/2022-X/212 and No.510/DPP/UPTD-ML/SKHP/2022-X/213 dated 18 October 2022 issued by “UPTD Metrologi Legal – Dinas Perdagangan dan Perindustrian” of Siak Regency, for electronic weighbridge PRESICA; type PSC-78701; S/N P5B17BA2515 and P5B173A1549; capacity 60,000 kg; Class III. Valid until 13 October 2023.</p> <p>These dedicated storage tank and kernel bin will be used after Sei Pingai POM have the RSPO Certificate with supply chain module IP. The mill has assured that the RSPO certified oil palm product is kept separated</p>	<p>Complied</p>
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		<p>from non-certified oil palm products, including during transport and storage to strive for 100% separation.</p>	
<p>3.8.16</p>	<p>Registration of Transactions</p> <p>i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date.</p> <p>ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform.</p>	<p>As a Palm Oil Mill which takes legal ownership and physically handled RSPO certified sustainable oil palm product, PT MSSP – Sei Pingai POM has made Shipping Announcement for certified CPO and PK sold.</p> <p>For example:</p> <p>a. Shipping Announcement, with transaction ID No. TR-0f13bf95-c68b for 195.88 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 06-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023.</p> <p>b. Shipping Announcement, with transaction ID No. TR-38244c1f-da4d for 222.12 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 03-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023.</p> <p>c. Shipping Announcement, with transaction ID No. TR-d2d1274a-4fb6 for 80.95 MT CSPO MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000008648) as Buyer. Shipping date 09-09-2023; Contract 20001021/MSSP/VIII/2023; Confirmation date 25-09-2023.</p> <p>d. Shipping Announcement, with transaction ID No. TR-0d2ae430-3336 for 56.46 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita</p>	<p>Complied</p>

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		<p>(RSPO_PO1000009274) as Buyer. Shipping date 10-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023.</p> <p>e. Shipping Announcement, with transaction ID No. TR-924e5bc1-931a for 58.29 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000009274) as Buyer. Shipping date 06-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023.</p> <p>f. Shipping Announcement, with transaction ID No. TR-7923f9b0-9462 for 4.82 MT CSPK MB; from PT Meridan Sejatisurya Plantation (RSPO_PO1000002637) as Seller to PT Adhitya Serayakorita (RSPO_PO1000009274) as Buyer. Shipping date 04-08-2023; Contract 20001002/MSSP/VII/2023; Confirmation date 29-08-2023.</p> <p>All shipping announcement does not exceed three months from the transaction/delivery date.</p> <p>During this assessment period, PT MSSP – Sei Pingai POM sold several volumes of certified CPO as another certification scheme and several CSPO and CSPK volume downgraded as conventional. Therefore, PT MSSP – Sei Pingai POM performed "Remove" in the RSPO IT Platform, for examples:</p> <p>a. Transaction ID: ST-TR-bee03736-c282; dated 27-09-2023; Product CSPK; Supply Chain Model Mass Balance; Stock Transaction Type: Remove from certified stock; Transaction volume: 300 MT; Reason: Sold as conventional.</p> <p>b. Transaction ID: ST-TR-aeab47aa-c5f8; dated 27-09-2023; Product CSPO; Supply Chain Model Mass Balance; Stock Transaction Type: Remove from certified stock; Transaction volume: 5,476.45 MT; Reason: Sold as conventional.</p> <p>c. Transaction ID: ST-TR-e6c6ba18-bc98; dated 27-09-2023; Product CSPO; Supply Chain Model Mass Balance; Stock Transaction Type:</p>	
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		Remove from certified stock; Transaction volume: 13,423.11 MT; Reason: Sold as ISCC.	
3.8.17	<p>Claims</p> <p>The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.</p>	PT Meridan Sejatisurya Plantation – Sei Pingai POM refers to procedure of RSPO supply chain - “Mekanisme Rantai Pasok RSPO” (FR.CSM.MRPR Rev.01) dated 22 April 2021. The mill only makes claims on RSPO Certified product in compliance with RSPO Rules on Market Communications and Claims. Statement of RSPO certified and Mass Balance model are only stated in sales documents of RSPO certified product.	Complied
General corporate communications			
4.1	A corporate communication is one made by any RSPO member that highlights its membership of the RSPO and/or its commitment to the principles of the RSPO. Corporate communication is an ‘off-product’ claim.	<p>First Resources Limited, the parent company of PT Meridan Sejatisurya Plantation is highlighting their commitment to the principles of RSPO, and has been registered as RSPO member with membership No.1-0047-08-000-00 since 10 March 2008.</p> <p>The corporate communication in the website can be found at http://www.first-resources.com/.</p>	Complied
4.2	<p>In corporate communications a member is allowed to:</p> <ul style="list-style-type: none"> • Display its RSPO membership status • Display the RSPO web address (www.rspo.org) • State that the member supports the work of the RSPO • State the member’s history with regard to the RSPO. • Use the RSPO trademark to promote its membership of the RSPO. <p>Additionally, where an RSPO member displays the RSPO trademark in digital format this must be accompanied by the text ‘Check our progress at www.rspo.org’ where the link must lead to the member’s profile page.</p>	<p>First Resources Limited, in its website:</p> <ol style="list-style-type: none"> a. Display its RSPO membership status: First Resources Limited stated “As an RSPO member, we are committed to adopting the RSPO P&C. As of December 2022, we have received RSPO certifications for eight of our subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, our bulking station, kernel crushing plant and one of our processing units are certified against the RSPO Supply Chain Certification Standard”. b. Display the RSPO web address: No, First Resources Limited did not display the RSPO web address. c. State the member supports the work of the RSPO: Not in direct manner. In the website, First Resources Limited stated that the organization is a member of RSPO and are committed to adopting its 	Complied

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		<p>principles and criteria; and stated the organization currently working towards achieving RSPO certifications for the rest of the mill and plantations by 2026.</p> <p>d. State the member’s history with regards to the RSPO: Yes. In the website, First Resources Limited stated as of today (at the time of the audit) that the organization have received RSPO certifications for eight of subsidiaries covering six mills and more than 49,000 hectares (approximately 34% from nucleus planted area) of plantations in the province of Riau and East Kalimantan. In addition, bulking station, kernel crushing plant and one of processing units are certified against the RSPO Supply Chain Certification Standard.</p> <p>e. Use of RSPO Trademark to promote its membership of the RSPO: No, First Resources Limited did not use RSPO trademark in its corporate communication in the website.</p>	
4.3	In corporate communications RSPO members must not make any statement that may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.	<p>The corporate communication in http://www.first-resources.com does not do that.</p> <p>There is clear that no statement may lead consumers to believe that RSPO membership by itself implies the selling of RSPO-certified oil palm products.</p>	Complied
4.4	Members must ensure that all communication is consistent, clear and cannot mislead consumers or other stakeholders as to the certified content of oil palm products in the member’s own products.	The corporate communication in http://www.first-resources.com is consistent, clear and not mislead consumers or other stakeholders as to the certified content of oil palm products in the First Resources Limited own products.	Complied
4.5	Members are not allowed to use the RSPO corporate logo as shown in the RSPO Rules on Market Communications & Claims document. This is for the sole use of the RSPO secretariat.	There is no RSPO corporate logo has been used in the website, official documents, or official letterhead template.	Complied
Business to business communications			

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5.1	Business to Business communication relates to RSPO members in the supply chain selling to and/or communicating with other organizations in the supply chain about the use of certified sustainable oil palm products.	The business to business communication is through the delivery documents. However the communication is mainly of the RSPO certificate number and product description including supply chain model. There was no use of RSPO trademark and/or RSPO corporate logo in business to business communication related to RSPO certified product between PT Meridan Sejatisurya Plantation – Sei Pingai POM and their buyers.	Complied
5.2	When confirming the sale of certified oil palm products, members must adhere to the requirements of the RSPO SCCS. This includes stating the supply chain model and certificate number under which the claim is being made.	The business to business communication is through the delivery documents. However the communication is mainly of the RSPO certificate number and product description including supply chain model. There was no use of RSPO trademark and/or RSPO corporate logo in business to business communication related to RSPO certified product between PT Meridan Sejatisurya Plantation – Sei Pingai POM and their buyers.	Complied
5.3	Where a distributor or wholesaler takes title to products containing certified sustainable oil palm products, the requirements of the RSPO SCCS can follow either of two options: a) If the distributor or wholesaler holds only a Distributor license, it may only communicate RSPO-certified oil palm products by linking the product to the manufacturer using the manufacturer’s SCCS certificate number. This covers both brand and own brand products. However, in the case of own brand products it is essential that customers are aware that the product has been made on behalf of the distributor or wholesaler, with specific evidence either through on-pack claims or documentation. b) If the distributor or wholesaler is supply chain-certified they should follow the requirements outlined in section 5.2.	PT Meridan Sejatisurya Plantation – Sei Pingai POM is not a distributor or wholesaler. Not Applicable.	Not Applicable
5.4	A certified member can provide information to its customers detailing the presence of certified palm oil contained within a product even if it is not	PT Meridan Sejatisurya Plantation – Sei Pingai POM is not producing or selling end-product to consumer. No labelling on product whatsoever.	Not Applicable

	<p>eligible for a product-specific under RSPO rules. The end product must not be labelled as certified or sold in such a way that implies RSPO certification.</p> <p>For example, a retailer or food service company may require a breakdown of all palm based ingredients within an end product and the certified status of each. This information may be provided by a certified RSPO member without constituting a product-specific claim.</p>	Not Applicable.	
MODULE A – IDENTITY PRESERVED & SEGREGATED SPECIFIC RULES			
Certified oil palm content (IP)			
	For IP, 95% or above of the oil palm content must be RSPO IP-certified.	The Certified volume that can be sold is only the volume requested in the RSPO PalmTrace. Hence the CPO and PK volume sold is considered 100% content.	Complied
	For SG, 95% or above of the oil palm content must be SG, or a combination of SG and IP.	The Certified volume that can be sold is only the volume requested in the RSPO PalmTrace. Hence the CPO and PK volume sold is considered 100% content.	Complied
	Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the volume of non-certified oil palm products must be covered by the purchase of RSPO Credits of equivalent volume.	The Certified volume that can be sold is only the volume requested in the RSPO PalmTrace. Hence the CPO and PK volume sold is considered 100% content.	Complied
Labelling and trademark (IP)			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • RSPO trademark which includes the tag 'CERTIFIED' or • RSPO trademark which includes the tag 'This product contains certified sustainable palm oil'. Wherever a RSPO trademark is displayed, the applicable trademark license number must be shown immediately 	There is no product partial claims.	Not Applicable

	<p>under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4pt (1.4 mm or 0.06 inch). In on-pack communications, the RSPO trademark can be printed anywhere on the pack.</p>		
Messaging (IP)			
	<p>Messaging ALLOWED in storytelling in product-related communications may include some or all of the following elements:</p> <ul style="list-style-type: none"> • The oil palm products contained in this product have been certified to come from RSPO sources. www.rspo.org • By choosing this product, you are sure it contains RSPO-certified palm oil. For more information: www.rspo.org • RSPO-certified sustainable oil palm products were kept apart from other oil palm products throughout the supply chain. www.rspo.org • Certified sustainable oil palm products can be traced back to RSPO-certified mills and plantations. www.rspo.org • The entire supply chain is monitored by independent, RSPO-accredited auditors. www.rspo.org • RSPO-certified sustainable palm oil has been produced to stringent environmental and social criteria. www.rspo.org • References to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown by company records. 	<p>There is no product partial claims.</p>	<p>Not Applicable</p>
MODULE B – MASS BALANCE SPECIFIC RULES			
Minimum Mass Balance content			
	<p>95% or above of the oil palm content must be RSPO MB-certified.</p>	<p>The Certified volume that can be sold is only the volume requested in the RSPO PalmTrace. Hence the CPO and PK volume sold is considered 100% content.</p>	<p>Complied</p>

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	<p>Where there is any percentage of non-certified oil palm within the product, the reason for this must be fully justified and an action plan for moving to fully certified oil palm must be in place, in accordance with the requirements of the RSPO SCCS. In addition, the non-certified volume must be covered by equivalent volume of RSPO Credits.</p>	<p>The Certified volume that can be sold is only the volume requested in the RSPO PalmTrace. Hence the CPO and PK volume sold is considered 100% content.</p>	<p>Complied</p>
<p>Labelling and trademark (MB)</p>			
	<p>Members are allowed to use the RSPO label in one of the following ways:</p> <ul style="list-style-type: none"> • Surrounded by the text: 'Certified sustainable palm oil'. • The RSPO label MUST contain the tag 'MIXED'. The tag MIXED designates oil palm products sourced under the Mass Balance (MB) supply chain system, which administratively balances inputs and outputs of certain palm oil volumes. The tag 'MIXED' on a product does not guarantee that the product itself contains the certified material; some or all of it may reside in a product that does not carry a claim. • The RSPO label can also include the statement: '[The palm oil contained in this product] contributes to the production of certified sustainable palm oil'. • Wherever the RSPO trademark is displayed, the applicable trademark license number must be shown immediately under or next to the trademark or the 'statement'. Font must be Calibri, font size must be at least 4 pt (1.4 mm or 0.06 inch). • In on-pack communications, the RSPO trademark can be printed anywhere on the pack. Further guidance on use of the trademark is provided in the RSPO Trademark License Terms and Conditions and in Annex 1 of the Rules on Market Communications & Claims document. 	<p>There is no product partial claims.</p>	<p>Not Applicable</p>
<p>Messaging (MB)</p>			
	<p>Messaging ALLOWED in storytelling in product-related communications includes:</p>	<p>There is no product partial claims.</p>	<p>Not Applicable</p>

	<ul style="list-style-type: none"> • [Oil palm products]/[palm oil]/[palm kernel oil] from RSPO-certified mills and plantations were mixed with non-certified oil palm products in the supply chain. • The volume of [oil palm products][palm oil]/[palm kernel oil] in this product reflects an equivalent volume of palm oil or palm kernel oil produced by RSPO certified mills and plantations. <p>In off-product communications, reference to (or images of) particular RSPO-certified production units, if the relationship to those units can be shown in company records is allowed.</p> <p>Messaging NOT ALLOWED in storytelling in product-related communications:</p> <ul style="list-style-type: none"> • Anything that can lead consumers to believe that RSPO-certified palm products are (certified to be) part of the product. 		
<p>Principle 4: Respect community and human rights and deliver benefit Respect community rights, provide equal opportunities, maximise benefits from engagement and ensure remediation where needed.</p>			
<p>Criteria 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.</p>			
<p>4.1.1</p>	<p>(C) A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.</p> <p>- Critical (Major) compliance -</p>	<p>During this recertification audit, it was confirmed that the Unit of Certification has established a comprehensive Code of Conduct, which serves as a foundational framework for both management and employees to carry out their duties and responsibilities ethically. This Code of Conduct also encompasses the Human Rights Policy, which includes provisions against any form of retaliation targeting Human Rights Defenders.</p> <p>These policies, including the Whistle-Blowing Policy, are readily accessible on the Group's website through the following link: http://www.first-resources.com/about.php?pc=governance. It is explicitly stated that the Company maintains a zero-tolerance stance towards any actions taken in retaliation against employees who report compliance or integrity concerns. Disciplinary measures may be taken</p>	<p>Complied</p>

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		<p>against any party found responsible for such retaliatory actions against whistleblowers.</p> <p>It is also disseminated through General Manager Decree No: PH/SE/001/XI/2020 dated 20 November 2020 regarding to Human Rights Protection and Non-Paramilitary Used Policy. Unit of certification committed to protect Human Rights Defender in their operational area.</p> <p>Each violation against the policy can be reported to HRD Department, Internal Audit Department or line manager. This decree has been socialized to all staff on 20 June 2021, and refresh on 20 May 2023 and 18 September 2023.</p> <p>Furthermore, information dissemination is also carried out using pamphlets that are visibly placed in Mill and Estate offices, workshops, and residential areas. As a result of consultations with both internal and external stakeholders, which included the gender committee, Labor Union, village officials, and government agencies, conducted during the recertification audit in Y2023, it has been confirmed that stakeholders have received the policy information and have a clear understanding of the human rights protection measures in place. Importantly, no issues or concerns related to human rights violations were raised during this process.</p>	
<p>4.1.2</p>	<p>The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.</p> <p>- Minor compliance -</p>	<p>Following interviews with both internal stakeholders, including labor union representatives, the gender committee, and random workers in the field, as well as external stakeholders such as the village head and previous landowners, it was determined that there are no reported incidents of violence, harassment, or the use of mercenaries or paramilitaries in the company's operations. Additionally, a review of the Grievance Logbook for the years 2022 and 2023 revealed that no issues related to harassment have been submitted to the company during that period.</p>	<p>Complied</p>
<p>Criteria 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.</p>			

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<p>4.2.1</p>	<p>(C) The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD. - Critical (Major) compliance -</p>	<p>Through document verification and interviews with internal stakeholders, including representatives from the labor union and the gender committee, it was revealed that the Human Rights Policy is effectively in place. This policy has been disseminated via the General Manager Decree No: PH/SE/001/XI/2020, which was issued on 20 November 2020, emphasizing Human Rights Protection and the Non-Paramilitary Usage Policy. Importantly, this policy remains unchanged and fully operational to this day.</p> <p>The certificate holder is dedicated to safeguarding Human Rights Defenders within their operational area. In the event of any violations against this policy, employees have the channels to report incidents to the HRD Department, Internal Audit Department, or their respective line managers. The decree has been communicated to all staff through postings on company bulletin boards.</p> <p>During the recertification audit in 2023, it was confirmed through various means, including public consultation, direct interviews, and scrutiny of the whistle-blowing system, that there are no recorded instances of Human Rights violations.</p>	<p>Complied</p>
<p>4.2.2</p>	<p>Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties. - Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation, as the unit of certification, has established an effective mechanism for receiving and addressing complaints from both internal and external parties. Notably, the core procedures within this mechanism have remained consistent when compared to the previous assessment.</p> <ul style="list-style-type: none"> - Grievance procedure is accessible in Group website: http://www.first-resources.com/sustainability.php?pc=contact and http://www.first-resources.com/sustainability.php?pc=grievance. - FPIC: http://www.first-resources.com/sustainability.php?pc=fpic. - Procedure for land settlement, signed by Managing Director, dated 3 September 2012 – Revision 1. (Reference document: UMM-PLH-2). The procedure has regulated the mechanism for land settlement 	<p>Complied</p>

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		<p>process based on FPIC principles, such as socialization, landowner inventory, verification of land, land measurement along with landowner, price negotiation, and compensation.</p> <ul style="list-style-type: none"> - Sustainable Policy dated 1 July 2015: http://www.first-resources.com/sustainability.php?pc=policy. <p>Based on document review, the grievance procedure has been annually disseminated to workers. The recent dissemination conducted on 13 June 2022, and refresh on 20 May 2023 and 18 September 2023. Moreover, this policy also has been disseminated through pamphlets as seen in Mill and Estate offices, workshop and housings.</p> <p>Based on the interview with internal stakeholder (labour union, gender committee and random worker in field) and external stakeholder (village head and previous landowners) during recertification audit, obtained information that all policy/procedures are in place and understood by all stakeholders. In addition, there is no illiterate parties found until this audit.</p> <p>During public consultations with the village head and previous landowners, it was confirmed that all villagers are well aware of the grievance procedure in place. They are informed that they have the option to submit their complaints or grievances either directly themselves or through the village head or elders, providing a flexible and accessible means for addressing concerns.</p>	
4.2.3	<p>The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.</p> <p>- Minor compliance -</p>	<p>The Unit of Certification maintains transparency in the grievance process by keeping the concerned parties informed of the progress. This is achieved through local documentation as well as their official website at http://www.first-resources.com/sustainability.php?pc=grievance. As of September 2023, there have been no reported grievances for PT Meridan Sejatisurya Plantation, further affirming the company's commitment to addressing and resolving concerns promptly and effectively.</p>	Complied

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4.2.4	<p>The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.</p> <p>- Minor compliance -</p>	<p>The conflict resolution mechanism established by the unit of certification incorporates the provision for access to independent legal and technical advice, ensuring a comprehensive approach to addressing grievances.</p> <p>Additionally, the unit of certification maintains transparency in the grievance process by keeping the involved parties informed of its progress. This information is available through local documentation and can be accessed on their website at http://www.first-resources.com/sustainability.php?pc=grievance. As of September 23, 2023, there have been no recorded grievances related to PT Meridan Sejatisurya Plantation, reflecting the company's dedication to resolving concerns and maintaining positive stakeholder relationships.</p>	Complied
Criteria 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.			
4.3.1	<p>Contributions to community development that are based on the results of consultation with local community are demonstrated.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation demonstrates a commitment to social responsibility by consistently preparing a social management plan annually. For instance, the Social & Environmental Responsibility Program in 2023 was officially endorsed by the management on 1 January 2023. This program is directed towards benefiting three neighboring villages, namely Kerinci Kanan, Maredan, and Simpang Beringin. Building upon the achievements of previous programs, the 2023 initiative aims to continue the positive impact and includes the following components:</p> <ol style="list-style-type: none"> 1. Social, cultural and environmental sector which aims to improve social welfare and environmental conservation in the form of providing assistance for sacrificial animals (cows). 2. Education sector in the form of honorarium assistance for honorary kindergarten and elementary school teachers in surrounding villages. <p>The total budget allocated for these activities is IDR 300,000,000.</p>	Complied

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		<p>In addition to the established programs, the company goes the extra mile by accommodating ad hoc requests for assistance from the surrounding community, which may include tasks like road repairs or maintenance of public facilities.</p> <p>Following interviews with community leaders from Kerinci Kanan and Maredan villages, it is evident that the company has diligently fulfilled its social responsibility in alignment with the prepared plans. Importantly, there have been no public complaints conveyed to community leaders regarding PT Meridan Sejatisurya Plantation's operations for the Y2022/2023 period. This underscores the company's dedication to responsible and harmonious community engagement.</p>	
<p>Criteria 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.</p>			
<p>4.4.1</p>	<p>(C) Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification is an existing plantation that who have acquired land rights or "HGU" as per Indicator 2.1.1 above mentioned. There is no change in term of the total land area although there are some change after delineation for some planted area (see Table 5). PT Meridan Sejatisurya Plantation has established land compensation procedure as "Prosedur Pembebasan Lahan" UMM-PLH-2 signed by Managing Director on 2 September 2012. In the procedure, all land compensation process explained, from initial communication, land inventory, verification, land measurement with relevant parties, negotiation and payment. Based on document review and interview, company has meet FPIC principles, without force from one party.</p> <p>Since 2008, company stopped land expansion for oil palm plantation, therefore no land compensation performed. For the period 1997 – 2003, company has performed compensation covering 1,973.56 Ha or 297 land parcels, under ownership of 19 persons/groups. Sample: Land compensation to Mr. Y, Lubuk Dalam village for land parcel of 14 Ha. The land compensation written under "Dokumen Surat Perjanjian Saguh Hati dan Surat Pernyataan" dated 23 September 2003. Inside both</p>	<p>Complied</p>

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		<p>document, there is agreement from discussion result between company and Mr. Y; acknowledged by Village Head of Lubuk Dalam and other witnesses. This is also remain unchanged from the previous audit</p> <p>For period 2004 – 2007, company has performed compensation covering 1,272.70 Ha or 556 land plots, under 36 persons/groups ownership. This is also remain unchanged from the previous audit</p> <p>Based on document verification and interview with respective stakeholders obtained information that there is no customary land in the operational area of PT Meridan Sejatisurya Plantation.</p> <p>The historical of land title are as below. However, the land title certificates are also remain the same for years</p> <ol style="list-style-type: none"> 1. Land title certificate (HGU) No. 1 dated 14 January 1995 for area 4,416 Ha located in Maredan Village, Bengkalis Regency. Valid until 31 December 2024. Note: now change to Siak Regency. 2. Land title certificate (HGU) No. 02 dated 24 January 1995 for area 553 Ha located in Sikijang Village, Kampar Regency. Valid until 31 December 2024. Note: now change to Pelalawan Regency. 3. Land title certificate (HGU) No. 2 dated 20 December 1996 for area 1,600 Ha located in Maredan and Kerinci Kiri Village, Bengkalis Regency. Valid until 20 December 2031. Note: now change to Siak Regency. 4. Land title certificate (HGU) No. 6 dated 26 August 1999 for area 4,257.05 Ha located in Maredan, Kerinci Kanan and Kerinci Kiri Village, Bengkalis Regency. Valid until 20 December 2031. Note: now change to Siak Regency. <p>Total HGU: 10,826.05 Ha</p>	
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		<p>Based on interview with previous landowner (Mr. Saleh) is obtained information that there is a land acquisition process at the early. His family have a cultivated area of approximately 3 hectares which is currently part of Division 6. The compensation process for land acquisition is carried out by mutual agreement and witnessed by the village head and community leaders. The payment process is also carried out in the village office in a transparent manner.</p> <p>All the acquisition process document area in place. For example, sighted the power of attorney letter as follow:</p> <ul style="list-style-type: none"> • Power of attorney dated 31 May 1997 from 16 smallholder farmers from Maredan Village (Ibrahim, Ramlan, Hasan J, Malik, Amir, Khaidir, Kamar, Karim, Sulung, Mamad, Langkat, Usman, Salih, Joni, Kariah and Sanusi) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 101.4 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated July 30, 1997 from 17 smallholder farmers from Maredan Village (Atan, Dolah, Kamid, Sofian, Ahmad, Bujang, Zaini, Nasir, Annisak, M. Ali D., Jamilah S, Adi TA, Anuar P, Juriati, Ilyas, Herman and Abdul Hamid) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 96.9 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated 1 November 1997 from 17 smallholders farmers on behalf Ismail dkk from Maredan Village (Nail, Irus, Kar, Dik, Ian, Nantan, Syafarudin, Syarino, Hasim, Dasir, Muharam, Rusin and Damuri). 	
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		<p>Payment minute of compensation payment "Pembayaran Ganti Rugi Tanah" dated 8 December 1997, amount IDR 28,765,000</p> <p>Receipt of payment was available dated 8 December 1997, with area 104.6 Ha, IDR 275,000/ha total IDR 28,765,000.</p> <p>Map of compensation for area 104.6 Ha, scale 1: 50,000.</p>	
<p>4.4.2</p>	<p>Copies documents evidencing agreement- making processes and negotiated agreements detailing the FPIC process are available and include:</p> <p>- Minor compliance -</p> <p>4.4.2a Evidence that a plan has been developed through consultation and discussion held in good faith with all affected groups within the community, with specific assurances that vulnerable, minority and gender groups are asked for their opinions, and that information has been provided to all affected groups, including in it information about the steps taken to involve them in decision making.</p>	<p>PT Meridan Sejatisurya Plantation was developed between 1994 – 2005. Therefore, most of the evidence related to the agreement making process of the land right was done since 1997. Here below are the details of the land history of this unit of certification.</p> <ul style="list-style-type: none"> • Power of attorney dated 31 May 1997 from 16 smallholder farmers from Maredan Village (Ibrahim, Ramlan, Hasan J, Malik, • Amir, Khaidir, Kamar, Karim, Sulung, Mamad, Langkat, Usman, Salih, Joni, Kariah and Sanusi) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 101.4 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. Power of attorney dated July 30, 1997 from 17 smallholder farmers from Maredan Village (Atan, Dolah, Kamid, Sofian, Ahmad, Bujang, Zaini, Nasir, Annisak, M. Ali D., Jamilah S, Adi TA, Anuar P, Juriati, Ilyas, Herman and Abdul Hamid) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 96.9 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated 1 November 1997 from 17 smallholders farmers on behalf Ismail dkk from Maredan Village (Nail, Irus, Kar, Dik, Ian, Nantan, Syafarudin, Syarino, Hasim, Dasir, Muharam, Rusin and Damuri). 	<p>Complied</p>

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		<p>Payment minute of compensation payment "Pembayaran Ganti Rugi Tanah" dated 8 December 1997, amount IDR 28,765,000 Receipt of payment was available dated 8 December 1997, with area 104.6 Ha, IDR 275,000/ha total IDR 28,765,000. Map of compensation for area 104.6 Ha, scale 1: 50,000</p> <p>Information gathered from interviews with previous landowners and the village head of Maredan affirms the fairness of the land acquisition process. The documented evidence of land handover, locally referred to as "Sagu Hati," involves both male and female previous landowners who have selected the village head as their representative.</p> <p>Stakeholders who participated in these interviews provided confirmation that there have been no land dispute issues between the company and the surrounding villagers or any other communities. This attests to the amicable and well-documented nature of the land transfer process.</p>	
	<p>4.4.2b Evidence that the unit of certification has respected communities to give or withhold their consent to the operations at the time that these decisions were taken;</p>	<p>At present, the Unit of Certification has not initiated any compensation processes with the surrounding community. The land utilized by the unit of certification is categorized as state-controlled free land, although some portions of it have been developed for agricultural and plantation purposes. Document verification confirms that the Legal department has effectively maintained comprehensive records pertaining to the completion of compensation for arable land. Each document includes recorded joint measurements results and accompanying maps.</p>	
	<p>4.4.2c Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities. Including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.</p>	<p>At present, the Unit of Certification has not initiated any compensation processes with the surrounding community. The land utilized by the unit of certification is categorized as state-controlled free land, although some portions of it have been developed for agricultural and plantation purposes. Document verification confirms that the Legal department has effectively maintained comprehensive records pertaining to the</p>	

		completion of compensation for arable land. Each document includes meticulously recorded joint measurements results and accompanying maps.	
4.4.3	<p>(C) Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).</p> <p>- Critical (Major) compliance -</p>	<p>There have been no land disputes between the company and traditional landowners, even though a portion of the HGU (Hak Guna Usaha) is owned by the initial landowners. As of the recertification assessment, these areas remain under the control of the traditional landowners, and the company has not coerced the local community into relinquishing their land tenure rights.</p> <p>Field observations during the recertification audit, particularly regarding HGU stakes and land demarcation within the estate, have revealed that the installation of HGU stakes aligns with the designated coordinates. Moreover, other boundaries such as boundary drains and boundary roads have been maintained. Importantly, there have been no instances of planting extending beyond the HGU boundary. This underscores the company's respect for property rights and adherence to established boundaries.</p>	Complied
4.4.4	<p>All relevant information is available in appropriate forms and languages, including assessment of impact, proposed benefit sharing, and legal arrangements.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation developed between 1994 – 2005. Therefore, most of the evidence related to the agreement making process of the land right was done since 1997.</p> <p>Based on document verification and interview with respective stakeholders during recertification audit obtained information that there is no customary land in the operational area of PT Meridan Sejatisurya Plantation.</p> <p>During the audit, previous landowner, village head, national land agency and plantation agency of Siak Regency confirmed that there is no land dispute issues between the company with surrounding villagers.</p>	Complied

<p>4.4.5</p>	<p>(C) Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose. - Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation was developed between 1994 – 2005. Therefore, most of the evidence related to the agreement making process of the land right was done since 1997. Here below are the details of the land history of this unit of certification.</p> <ul style="list-style-type: none"> • Power of attorney dated 31 May 1997 from 16 smallholder farmers from Maredan Village (Ibrahim, Ramlan, Hasan J, Malik, • Amir, Khaidir, Kamar, Karim, Sulung, Mamad, Langkat, Usman, Salih, Joni, Kariah and Sanusi) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 101.4 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. Power of attorney dated July 30, 1997 from 17 smallholder farmers from Maredan Village (Atan, Dolah, Kamid, Sofian, Ahmad, Bujang, Zaini, Nasir, Annisak, M. Ali D., Jamilah S, Adi TA, Anuar P, Juriati, Ilyas, Herman and Abdul Hamid) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 96.9 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated 1 November 1997 from 17 smallholders farmers on behalf Ismail dkk from Maredan Village (Nail, Irus, Kar, Dik, Ian, Nantan, Syafarudin, Syarino, Hasim, Dasir, Muharam, Rusin and Damuri). <p>Payment minute of compensation payment "Pembayaran Ganti Rugi Tanah" dated 8 December 1997, amount IDR 28,765,000 Receipt of payment was available dated 8 December 1997, with area 104.6 Ha, IDR 275,000/ha total IDR 28,765,000. Map of compensation for area 104.6 Ha, scale 1: 50,000</p>	<p>Complied</p>
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		<p>Information gathered from interviews with previous landowners and the village head of Maredan affirms the fairness of the land acquisition process. The documented evidence of land handover, locally referred to as "Sagu Hati," involves both male and female previous landowners who have selected the village head as their representative.</p> <p>Stakeholders who participated in these interviews provided confirmation that there have been no land dispute issues between the company and the surrounding villagers or any other communities. This attests to the amicable and well-documented nature of the land transfer process.</p>	
<p>4.4.6</p>	<p>There is evidence that implementation of agreement negotiated through FPIC is annually reviewed in consultation with affected parties.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation was developed between 1994 – 2005. Therefore, most of the evidence related to the agreement making process of the land right was done since 1997.</p> <p>Information gathered from interviews with previous landowners and the village head of Maredan affirms the fairness of the land acquisition process. The documented evidence of land handover, locally referred to as "Sagu Hati," involves both male and female previous landowners who have selected the village head as their representative.</p> <p>Stakeholders who participated in these interviews provided confirmation that there have been no land dispute issues between the company and the surrounding villagers or any other communities. This indicates that the land transfer process has been both cordial and well-documented.</p>	<p>Complied</p>
<p>Criteria 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.</p>			
<p>4.5.1</p>	<p>(C) Documents showing identification and assessment of demonstrable legal, customary and user rights are available.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment,</p>	<p>Complied</p>

		it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.	
4.5.2	<p>(C) FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions. All the relevant information and documents are made available, and community have option of resourced access to independent third-party advice through a documented, long-term and two- way process of consultation and negotiation.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p>	Complied
4.5.3	<p>Evidence is available that affected local peoples understand they have the right to say 'agree' or 'not agree' to operations planned on their lands before and during initial discussions, during the stage of information gathering and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements are non-coercive and entered into voluntarily and carried out prior to new operations.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p>	Complied
4.5.4	<p>To ensure local food and water security and as part of the FPIC process, SEIA participation and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of land allocations process.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p>	Complied
4.5.5	<p>Evidence is available that the affected communities and rights holders have had the option to access information and advice, that is independent</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new</p>	Complied

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	<p>of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.</p> <p>- Minor compliance -</p>	<p>plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p>	
4.5.6	<p>Evidence is available that the communities or their representatives gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p>	Complied
4.5.7	<p>After 15 November 2018, new lands will not be acquired for plantations and mills as a result of recent (after November 2005) expropriations in the national interest (eminent domain) without FPIC process, except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p> <p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p> <p>Up to this recertification assessment, there is no additional new areas. Land clearing was carried out in the period 1994 – 2005.</p>	Complied
4.5.8	<p>(C) New lands are not acquired in areas inhabited by communities in voluntary isolation.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation initiated the establishment of the palm oil plantation between 1994 and 2005. Notably, there have been no new plantings within the certified area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate after November 2005 and/or November 2018.</p>	Complied

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		<p>Furthermore, following the Social and Environmental Impact Assessment (SEIA) and the High Conservation Value (HCV) assessment, it has been confirmed that there are no customary land rights within PT Meridan Sejatisurya Plantation.</p> <p>Up to this recertification assessment, there is no additional new areas. Land clearing was carried out in the period 1994 – 2005.</p>	
<p>Criteria 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.</p>			
<p>4.6.1</p>	<p>(C) A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.</p> <p>- Critical (Major) compliance -</p>	<p>No significant changes in the information have occurred since the last assessment. The company has implemented a land compensation procedure known as "Prosedur Pembebasan Lahan" UMM-PLH-2, which was officially signed by the Managing Director on September 2, 2012. This procedure comprehensively outlines the entire land compensation process, covering initial communication, land inventory, verification, land measurement involving relevant stakeholders, negotiation, and payment. Based on document reviews and interviews, it is evident that the company adheres to the principles of Free, Prior, and Informed Consent (FPIC), and there is no coercion or force involved from any party during the compensation process.</p> <p>Since 2006, the company ceased expanding its oil palm plantation, and consequently, no land compensation has been necessary. However, for the period between 1997 and 2003, the company conducted land compensation covering a total of 1,973.56 hectares, involving 297 land parcels owned by 19 individuals or groups. For example, a land compensation case involved Mr. Y from Lubuk Dalam village for a 14-hectare land parcel. The land compensation was documented in "Dokumen Surat Perjanjian Saguh Hati dan Surat Pernyataan" dated September 23, 2003. Within these documents, there is a clear agreement resulting from discussions between the company and Mr. Y.</p>	<p>Complied</p>

		<p>The agreement is also acknowledged by the Village Head of Lubuk Dalam and other witnesses.</p> <p>Based on interview with previous landowners and village head of Maredan during recertification audit obtained information that the land acquisition process is fairly presented. Sighted the documented evidence of land handover (in local name called "Sagu Hati") from the previous landowners (consist of man and women) that choosing the village head as their representative. For example, sighted the power of attorney letter as follow:</p> <ul style="list-style-type: none"> • Power of attorney dated 31 May 1997 from 16 smallholder farmers from Maredan Village (Ibrahim, Ramlan, Hasan J, Malik, Amir, Khaidir, Kamar, Karim, Sulung, Mamad, Langkat, Usman, Salih, Joni, Kariah and Sanusi) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 101.4 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated July 30, 1997 from 17 smallholder farmers from Maredan Village (Atan, Dolah, Kamid, Sofian, Ahmad, Bujang, Zaini, Nasir, Annisak, M. Ali D., Jamilah S, Adi TA, Anuar P, Juriati, Ilyas, Herman and Abdul Hamid) to the Head of Maredan Village on behalf of Dahlan Noor to receive compensation for their land area of 96.9 Ha (according to joint measurements between company representatives and community/village officials on 13 – 18 April 1997. • Power of attorney dated 1 November 1997 from 17 smallholders farmers on behalf Ismail dkk from Maredan Village (Nail, Irus, Kar, Dik, Ian, Nantan, Syafarudin, Syarino, Hasim, Dasir, Muharam, Rusin and Damuri). 	
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		<p>Payment minute of compensation payment "Pembayaran Ganti Rugi Tanah" dated 8 December 1997, amount 28,765,000</p> <p>Receipt of payment was available dated 8 December 1997, with area 104.6 Ha, IDR 275,000/ha total IDR 28,765,000.</p> <p>Map of compensation for area 104.6 Ha, scale 1: 50,000</p> <p>Until this audit, all stakeholder contacted informed that there is no land dispute issues between the company with surrounding villagers or any other communities.</p>	
4.6.2	<p>(C) A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.</p> <p>- Critical (Major) compliance -</p>	<p>No significant changes in the information have occurred since the last assessment. The company has implemented a land compensation procedure known as "Prosedur Pembebasan Lahan" UMM-PLH-2, which was officially signed by the Managing Director on September 2, 2012. This procedure comprehensively outlines the entire land compensation process, covering initial communication, land inventory, verification, land measurement involving relevant stakeholders, negotiation, and payment. Based on document reviews and interviews, it is evident that the company adheres to the principles of Free, Prior, and Informed Consent (FPIC), and there is no coercion or force involved from any party during the compensation process.</p> <p>Since 2006, the company ceased expanding its oil palm plantation, and consequently, no land compensation has been necessary. However, for the period between 1997 and 2003, the company conducted land compensation covering a total of 1,973.56 hectares, involving 297 land parcels owned by 19 individuals or groups. For example, a land compensation case involved Mr. Y from Lubuk Dalam village for a 14-hectare land parcel. The land compensation was documented in "Dokumen Surat Perjanjian Saguh Hati dan Surat Pernyataan" dated September 23, 2003. Within these documents, there is a clear agreement resulting from discussions between the company and Mr. Y.</p>	Complied

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		The agreement is also acknowledged by the Village Head of Lubuk Dalam and other witnesses.	
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for smallholdings (if possible based on local law, customs and/or agreement). - Minor compliance -	Based on documents review and interview with local government and local communities surrounding the company during recertification audit, it was noted that no customary land or other legal rights within the company areas plantation.	Complied
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 available to them. - Minor compliance -	Based on documents review and interview with local government and local communities surrounding the company during recertification audit, it was noted that no customary land or other legal rights within the company areas plantation.	Complied
Criteria 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.			
4.7.1	(C) A mutually agreed procedure for identifying people entitled to compensation is in place. - Critical (Major) compliance -	No significant changes in the information have occurred since the last assessment. The company has implemented a land compensation procedure known as "Prosedur Pembebasan Lahan" UMM-PLH-2, which was officially signed by the Managing Director on September 2, 2012. This procedure comprehensively outlines the entire land compensation process, covering initial communication, land inventory, verification, land measurement involving relevant stakeholders, negotiation, and payment. Based on document reviews and interviews, it is evident that the company adheres to the principles of Free, Prior, and Informed Consent (FPIC), and there is no coercion or force involved from any party during the compensation process. Based on documents review and interview with local government and local communities surrounding the company during recertification audit, it was noted that no customary land or other legal rights within the company areas plantation.	Complied

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<p>4.7.2</p>	<p>(C) A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties. - Critical (Major) compliance -</p>	<p>No significant changes in the information have occurred since the last assessment. The company has implemented a land compensation procedure known as "Prosedur Pembebasan Lahan" UMM-PLH-2, which was officially signed by the Managing Director on September 2, 2012. This procedure comprehensively outlines the entire land compensation process, covering initial communication, land inventory, verification, land measurement involving relevant stakeholders, negotiation, and payment. Based on document reviews and interviews, it is evident that the company adheres to the principles of Free, Prior, and Informed Consent (FPIC), and there is no coercion or force involved from any party during the compensation process.</p> <p>Based on documents review and interview with local government and local communities surrounding the company during recertification audit, it was noted that no customary land or other legal rights within the company areas plantation.</p>	<p>Complied</p>
<p>4.7.3</p>	<p>Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development. - Minor compliance -</p>	<p>No significant changes in the information have occurred since the last assessment. The company has implemented a land compensation procedure known as "Prosedur Pembebasan Lahan" UMM-PLH-2, which was officially signed by the Managing Director on September 2, 2012. This procedure comprehensively outlines the entire land compensation process, covering initial communication, land inventory, verification, land measurement involving relevant stakeholders, negotiation, and payment. Based on document reviews and interviews, it is evident that the company adheres to the principles of Free, Prior, and Informed Consent (FPIC), and there is no coercion or force involved from any party during the compensation process.</p> <p>Based on documents review and interview with local government and local communities surrounding the company during recertification audit, it was noted that no customary land or other legal rights within the company areas plantation.</p>	<p>Complied</p>

Criteria 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrated that they have legal customary, or user rights.		
<p>4.8.1</p>	<p>Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.</p> <p>- Minor compliance -</p>	<p>There is no land dispute issues between the company with surrounding villagers or any other communities. Based on document verification and interview with respective stakeholders, obtained information that there is no customary land in the operational area of PT Meridan Sejatisurya Plantation. PT Meridan Sejatisurya Plantation developed the plantation between 1994 – 2005. The last land expansion conduct in 2006. All area originated from state land.</p> <p>The historical of land title are the same from the previous assessment because there is no change on the land property, as follow:</p> <ul style="list-style-type: none"> a. Land title certificate (HGU) No. 1 dated 14 January 1995 for area 4,416 Ha located in Maredan Village, Bengkalis Regency. Valid until 31 December 2024. Note: now change to Siak Regency. b. Land title certificate (HGU) No. 02 dated 24 January 1995 for area 553 Ha located in Sikijang Village, Kampar Regency. Valid until 31 December 2024. Note: now change to Pelalawan Regency. c. Land title certificate (HGU) No. 2 dated 20 December 1996 for area 1,600 Ha located in Maredan and Kerinci Kiri Village, Bengkalis Regency. Valid until 20 December 2031. Note: now change to Siak Regency. d. Land title certificate (HGU) No. 6 dated 26 August 1999 for area 4,257.05 Ha located in Maredan, Kerinci Kanan and Kerinci Kiri Village, Bengkalis Regency. Valid until 20 December 2031. Note: now change to Siak Regency. <p>Total HGU: 10,826.05 Ha</p> <p>As a prevention if there any new development in the future, the company has established land compensation procedure as "Prosedur Pembebasan Lahan" UMM- PLH-2 signed by Managing Director on 2</p>

		<p>September 2012. In the procedure, all land compensation process explained, from initial communication, land inventory, verification, land measurement with relevant parties, negotiation and payment. Based on document review and interview, company has meet FPIC principles, without force from one party.</p> <p>Up to the present audit, all contacted stakeholders have consistently affirmed that there are no land dispute issues between the company and the surrounding villagers or any other communities. This aligns with the company's self-declaration of maintaining peaceful relations.</p> <p>Furthermore, in accordance with the company's self-declaration, the unit of certification ensures that parties involved in grievances are kept informed of the progress through local documentation and on the website of the First Resources Group, which can be accessed at http://www.first-resources.com/sustainability.php?pc=grievance. As of the latest update on 18 June 2021, there have been no recorded grievances beyond that date, and notably, there have been no grievances filed against PT Meridan Sejatisurya Plantation.</p>	
<p>4.8.2</p>	<p>(C) Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.</p> <p>- Critical (Major) compliance -</p>	<p>Up to the present audit, all contacted stakeholders have consistently affirmed that there are no land dispute issues between the company and the surrounding villagers or any other communities. This aligns with the company's self-declaration of maintaining peaceful relations.</p> <p>Furthermore, in accordance with the company's self-declaration, the unit of certification ensures that parties involved in grievances are kept informed of the progress through local documentation and on the website of the First Resources Group, which can be accessed at http://www.first-resources.com/sustainability.php?pc=grievance. As of the latest update on 18 June 2021, there have been no recorded grievances beyond that date, and notably, there have been no grievances filed against PT Meridan Sejatisurya Plantation.</p>	<p>Complied</p>

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4.8.3	<p>Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).</p> <p>- Minor compliance -</p>	<p>Up to the present audit, all contacted stakeholders have consistently affirmed that there are no land dispute issues between the company and the surrounding villagers or any other communities. This aligns with the company's self-declaration of maintaining peaceful relations.</p> <p>Furthermore, in accordance with the company's self-declaration, the unit of certification ensures that parties involved in grievances are kept informed of the progress through local documentation and on the website of the First Resources Group, which can be accessed at http://www.first-resources.com/sustainability.php?pc=grievance. As of the latest update on 18 June 2021, there have been no recorded grievances beyond that date, and notably, there have been no grievances filed against PT Meridan Sejatisurya Plantation.</p>	Complied
4.8.4	<p>For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).</p> <p>- Minor compliance -</p>	<p>Up to the present audit, all contacted stakeholders have consistently affirmed that there are no land dispute issues between the company and the surrounding villagers or any other communities. This aligns with the company's self-declaration of maintaining peaceful relations.</p> <p>Furthermore, in accordance with the company's self-declaration, the unit of certification ensures that parties involved in grievances are kept informed of the progress through local documentation and on the website of the First Resources Group, which can be accessed at http://www.first-resources.com/sustainability.php?pc=grievance. As of the latest update on 18 June 2021, there have been no recorded grievances beyond that date, and notably, there have been no grievances filed against PT Meridan Sejatisurya Plantation.</p>	Complied

Principle 5: Support smallholder inclusion
 Include smallholders in RSPO supply chains and improve their livelihoods through fair and transparent partnerships.

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

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5.1.1	Current and previous period prices for FFB are publicly available and accessible by smallholders. - Minor compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.2	(C) Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders. - Critical (Major) compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.3	(C) Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented. - Critical (Major) compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.4	(C) Evidences is available that all parties, including women and independent representative organization assisting smallholders where requested, are involved in the decision making processes and understand the contracts. These include involving finance, loans/credits, and repayments through FFB price reductions for replanting and/or, other support mechanisms where applicable. - Critical (Major) compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe. - Minor compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.6	(C) Agreed payments are made in a timely manner and receipts specifying price, weigh, deductions and amount paid are given. - Critical (Major) compliance -	Currently Sei Pingai POM only processes FFB from its own plantation (Sei Pingai Estate) and does not receive FFB supplies from other sources.	Complied
5.1.7	Weighing equipment is verified by an independent third party on a regular basis. - Minor compliance -	The site has its weighbridge regularly calibrated by related body. Available "Surat Keterangan Hasil Pengujian" No.510/DPP/UPTD-ML/SKHP/2022-X/212 and No.510/DPP/UPTD-ML/SKHP/2022-X/213 dated 18 October 2022 issued by "UPTD Metrologi Legal – Dinas Perdagangan dan Perindustrian" of Siak Regency, for electronic weighbridge PRESICA; type PSC-78701; S/N P5B17BA2515 and	Complied

		P5B173A1549; capacity 60,000 kg; Class III. Valid until 13 October 2023.	
5.1.8	<p>The unit of certification supports Independent smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholder on who runs the Internal Controlling System (ICS), who holds the certificate, and who owns and sells certified materials.</p> <p>- Minor compliance -</p>	<p>In 2022, the certification unit has identified the existence of smallholders around the company. Based on the identification results, 3 villages were found that had the potential to be developed, namely Meredan Village, Simpang Beringin Village, and Kerinci Kanan Village.</p> <p>Results of interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri CSV (created share of value) program because the program is more attractive. However, the certification unit also continues to provide support for the development of Independent Smallholders through several activities as follows:</p> <ul style="list-style-type: none"> • Cooperation Agreement between PT Meridan Surya Sejati Plantation and Mitra Maredan Jaya Cooperative for processing estate products and community empowerment • Socialization to farmers in Maredan Village and Kerinci Kanan Village on 3 August 2023 regarding RSPO and training on pesticide use as well as outreach regarding HCV and stakeholder meetings • Assistance of 10 knapsack sprayers each for farmer groups in Maredan Village and Kerinci Kanan Village on 20 September 2023. 	Complied
5.1.9	<p>(C) The unit of certification has a grievance mechanism for smallholders, and all grievances raised are dealt with in a timely manner.</p> <p>- Critical (Major) compliance -</p>	<p>As described in indicator 5.1.8 known that based on interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri CSV (created share of value) program because the program is more interesting.</p>	Complied

		<p>Grievance mechanism can be accessed on ;</p> <ul style="list-style-type: none"> • https://www.first-resources.com/sustainability.php?pc=sust • https://www.first-resources.com/sustainability.php?pc=sust • https://rspo.my.salesforce-sites.com/complaintform <p>Those mechanism has informed to the relevant stakeholder through regular socialization which is usually held every year</p>	
<p>Criteria 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.</p>			
<p>5.2.1</p>	<p>The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for support to improve their livelihoods and their interest in RSPO certification.</p> <p>- Minor compliance -</p>	<p>In 2022, the certification unit has identified the existence of smallholders around the company. Based on the identification results, 3 villages were found that had the potential to be developed, namely Meredan Village, Simpang Beringin Village, and Kerinci Kanan Village.</p> <p>Results of interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri's CSV (created share of value) program because the program created is more attractive. However the unit of certification still provide support for Independent Smallholder development through several activities as described in indicator 5.1.8.</p>	<p>Complied</p>
<p>5.2.2</p>	<p>The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder).</p> <p>- Minor compliance -</p>	<p>In 2022, the certification unit has identified the existence of smallholders around the company. Based on the identification results, 3 villages were found that had the potential to be developed, namely Meredan Village, Simpang Beringin Village, and Kerinci Kanan Village.</p> <p>Results of interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri's CSV (created share of</p>	<p>Complied</p>

		value) program because the program created is more attractive. However the unit of certification still provide support for Independent Smallholder development through several activities as described in indicator 5.1.8.	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production. - Minor compliance -	In 2022, the certification unit has identified the existence of smallholders around the company. Based on the identification results, 3 villages were found that had the potential to be developed, namely Meredan Village, Simpang Beringin Village, and Kerinci Kanan Village. Results of interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri's CSV (created share of value) program because the program created is more attractive. However the unit of certification still provide support for Independent Smallholder development through several activities as described in indicator 5.1.8.	Complied
5.2.4	(C) Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling. - Critical (Major) compliance -	In 2022, the certification unit has identified the existence of smallholders around the company. Based on the identification results, 3 villages were found that had the potential to be developed, namely Meredan Village, Simpang Beringin Village, and Kerinci Kanan Village. Results of interviews with representatives of Kerinci Kanan Village and Maredan Village revealed that currently farmers from these villages are more interested in collaborating with Asian Agri's CSV (created share of value) program because the program created is more attractive. However the unit of certification still provide support for Independent Smallholder development through several activities as described in indicator 5.1.8.	Complied

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5.2.5	<p>The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.</p> <p>- Minor compliance -</p>	<p>Unit of certification has an annual sustainability report which can be accessed on: https://www.firstresources.com/sustainability.php?pc=report</p> <p>The report inform several things such as smallholder engagement and community development. The last sustainability report is for 2022 period.</p>	Complied
<p>Principle 6: respect workers’ rights and conditions Protect workers’ rights and ensure safe and decent working conditions.</p>			
<p>Criteria 6.1: Any form of discrimination is prohibited.</p>			
6.1.1	<p>(C) A publicly available non-discrimination and equal opportunity policy is implemented in such way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation, as a unit of certification, has incorporated a non-discrimination and equal opportunity policy within the Sustainable Policy of the First Resources Group, which can be accessed via the website http://www.first-resources.com/sustainability.php?pc=policy. It is worth noting that this policy has remained unchanged since the previous assessment.</p> <p>Additionally, the Unit of Certification has issued Decree of The Board No: 011.A/SUSTAINABILITY_FR/P/VI/2012, which is related to the Equal Employment Opportunity Policy. This policy applies to First Resources Ltd. and its subsidiaries.</p> <p>Based on employee list per August 2023, it is evident that the company does not engage in any form of discrimination, providing equal employment opportunities to individuals irrespective of their ethnicity, religion, origin, or gender. The workforce is diverse, comprising individuals from various religious backgrounds, ethnicities, and regions.</p> <p>During the recertification audit, interviews with the Labor Union, Gender Committee, and the Manpower Agency revealed that there are no indications of discrimination within the company. Job vacancies are publicly posted, and the recruitment process is based on competencies</p>	Complied

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		and suitability for the required roles, ensuring a fair and unbiased approach to hiring.	
6.1.2	<p>(C) Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers non-payment of recruitment fees.</p> <p>- Critical (Major) compliance -</p>	<p>According to the latest employee’s data as per August 2023, PT Meridan Sejatisurya Plantation have 586 permanent workers in estate and 87 workers in Mill. Those workers come from different gender, religion, originated area (local or outsiders) and races. Based on interview with labour representative (labour union, gender committee) and random workers that interviewed during field visit obtained information that there is no discrimination between them.</p> <p>Until this audit, there’s no migrant worker hired in Sei Pingai estate or mill.</p>	Complied
6.1.3	<p>The unit of certification demonstrates that the recruitment selection, hiring access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available.</p> <p>- Minor compliance -</p>	<p>Unit of Certification has developed the procedures for employment as follow:</p> <ol style="list-style-type: none"> 1. Selection and recruitment - “Prosedur Rekrutmen dan Seleksi Karyawan No.FR.CHR.R&S.002” dated 1 November 2012. 2. Worker performance evaluation - “Prosedur Penilaian Prestasi Kerja Karyawan No. FR.CHR.R&S.001” dated 1 November 2012. 3. Worker relocation - “Prosedur Mutasi Karyawan No.FR.CHR.L&D.003” dated 1 July 2012. 4. Worker promotion - “Prosedur Promosi Karyawan No.FR.CHR.L&D.004” dated 1 July 2012. <p>The procedure and its content already comply with applicable laws and regulation in Indonesia related workforce/employment. Moreover, this procedure is remained unchanged from the previous assessment and/or still in effective.</p> <p>All procedure is available in Bahasa Indonesia and has been communicated to all workers.</p>	Complied

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6.1.4	<p>Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women.</p> <p>- Minor compliance -</p>	<p>Based on interview with nurse and female workers, pregnancy testing is applicable for all female workers without discrimination. Meaning that pregnancy women will not be treated as a discriminatory measure, rather, to protect their reproduction right. For instance, the company will not employ pregnant women in the chemical related position.</p>	Complied
6.1.5	<p>(C) A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.</p> <p>- Critical (Major) compliance -</p>	<p>The company has been actively supporting the implementation of the Gender Committee's program. This signifies a proactive effort to not only recognize the importance of gender equality but also to contribute to the success of initiatives aimed at advancing gender-related objectives and creating a more equitable workplace.</p> <p>The communication between the Gender Committee and the company has been effective. This collaboration is indicative of a strong commitment to addressing gender-related issues and promoting diversity and inclusivity within the organization.</p> <p>No instances of sexual or other forms of harassment have been reported within the company throughout the years 2022 and 2023. This highlights the company's dedication to fostering a safe and respectful work environment for all employees.</p>	Complied
6.1.6	<p>There is evidence of equal pay for the same work scope.</p> <p>- Minor compliance -</p>	<p>Unit of certification has implemented equal pay for same work. Sample taken during recertification audit are as follow:</p> <p>Upkeep workers:</p> <p>Employee Number: 20221000900062; Division 08; status permanent, upkeep worker; period: August 2023 (21 working days); Basic salary: IDR 3,361,914; join date: 1 October 2022; Dependant: 0. Family subsidize: IDR 0.</p> <p>Harvester:</p> <ul style="list-style-type: none"> • Employee Number: 20230100900098; Division 05; status permanent, harvester; period: August 2023; Basic salary: IDR 	Complied

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		<p>3,361,914; join date: 17 January 2023; Dependant: 3 (wife and 3 kids. Family subsidize: IDR 299,250.</p> <ul style="list-style-type: none"> • Employee Number: 20230100900098; Division 05; status permanent, harvester; period: August 2023; Basic salary: IDR 3,361,914; join date: 1 October 2022; Dependant: 3 (wife and 3 kids. Family subsidize: IDR 299,250. • Employee Number: 20230100900103; Division 07; status permanent, harvester; period: August 2023; Basic salary: IDR 3,361,914; join date: 20 January 2023; Dependant: 0. Family subsidize: IDR 0. • Employee Number: 20230100900249; Division 09; status permanent, harvester; period: August 2023; Basic salary: IDR 3,361,914; join date: 12 April 2010; Dependant: 3 (wife and 3 kids. Family subsidize: IDR 299,250. • Employee Number: 20230100900004; Division 09; status permanent, harvester; period: August 2023; Basic salary: IDR 3,361,914; join date: 1 July 2023; Dependant: 3 (wife and 3 kids. Family subsidize: IDR 299,250. • Employee Number: 20230100900241; Division 09; status permanent, harvester; period: August 2023; Basic salary: IDR 3,361,914; join date: 1 September 2021; Dependant: 3 (wife and 3 kids. Family subsidize: IDR 299,250. <p>Mill workers:</p> <ul style="list-style-type: none"> • Employee Number: 20230100900241; Mill; status permanent, Process; period: August 2023; Basic salary: IDR 3,372,914; join date: 1 April 2005; Dependant: 0; family subsidize: IDR 0. • Employee Number: 20230100900055; Mill; status permanent, Process; period: August 2023; Basic salary: IDR 3,372,914; join 	
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		<p>date: 1 April 2005; Dependant: 0; family subsidize: IDR 0.</p> <ul style="list-style-type: none"> Employee Number: 20230100900019; Mill; status permanent, Process; period: August 2023; Basic salary: IDR 3,368,914; join date: 1 April 2005; Dependant: 0; family subsidize: IDR 0. <p>The basic salary is determined based on the worker's join date.</p>	
<p>Criteria 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).</p>			
<p>6.2.1</p>	<p>(C) Documentation of pay and working conditions in accordance with applicable labour laws are available to the workers in national languages and explained to them in language they understand.</p> <p>- Critical (Major) compliance -</p>	<p>Decree letter for minimum wage from Riau Governor, as per "Surat Keputusan Gubernur Riau No. Kpts.1783/XII/2023 dated 7 December 2022 concerning "Upah Minimum Kabupaten / Kota di Provinsi Riau Tahun 2023"; stating the minimum wage for Siak Regency at IDR 3,361,913.16.</p> <p>Unit of certification issued "Surat Edaran Nomor: 02.0.4/SE/21/XII/2022", dated 29 December 2022 regarding wage provisions or "Ketentuan Upah Pekerja Tahun 2023" as adaptive actions refer to Minimum Wage Decree. PT Meridan Suryasejati Plantation has prepared the document of Prevailing Wages Assessment, consisted of kind of the benefit such as: food, housing, health allowance, education, entertainment/recreation, etc.. Total value of Prevailing Wage is Rp 4,779,551.</p> <p>All employees will get a salary slip provided by the company which contains detailed payment information according to the employee's actual work results (not lower than minimum wages regulated by government).</p> <p>Based on interview with worker union and sampled workers confirmed that they do not receive the salary less than the agreed rate and also minimum wage. This has been confirmed by relevant authorities that</p>	<p>Complied</p>

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		the company has implemented "Upah Minimum Kabupaten / Kota di Provinsi Riau Tahun 2023".	
6.2.2	<p>(C) Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed.</p> <p>- Critical (Major) compliance -</p>	<p>Employment contract for permanent workers are available in "Perjanjian Kerja Bersama" (Collective Labour Agreement) while for non-permanent workers or PKWT contract available as in the employment contract "Perjanjian Kerja Waktu Tertentu".</p> <p>Working condition for permanent workers are available as per Collective Labour Agreement (CLA) or "Perjanjian Kerja Bersama Periode 2021 - 2023" which has been endorsed and registered by Manpower Agency of Siak Regency as per "Keputusan Kepala Dinas Tenaga Kerja dan Transmigrasi Kabupaten Siak Nomor: 41 Tahun 2021 Tentang Pendaftaran Perjanjian Kerja Bersama PT Meridan Sejatisurya Plantation dan PUK SPPP-SPSI" dated 1 September 2021.</p> <p>Collective Labour Agreement and Specified time work agreement are available for all workers in Indonesia language and comply to manpower regulation.</p> <p>Collective Labour Agreement are contain the detail of working condition among others: responsibility each parties, recognition of company and trade union rights, work relationship, workers admission and requirement, job placement and transfer, working days and working hour, overtime, weekly rest and official holidays, annual leave, menstruation leave pregnancy and pregnancy loss, prevention of sexual harassment, permission to leave work of worship and permission of illness, wage component and wage system, wage increase, holiday allowance (THR), care and medication, occupational safety and health, work equipment, education, sports & entertainment facilities, school children's facilities, work rules, etc.</p>	Complied
6.2.3	<p>(C) There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave,</p>	During recertification audit it can be demonstrated that company has comply to manpower regulation (UU No. 13 tahun 2003 tentang	Complied

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	<p>reasons for dismissal, period of notice, and other legal labour requirements.</p> <p>- Critical (Major) compliance -</p>	<p>ketenagakerjaan) in determining the working condition including payment.</p> <p>Evidence of compliance are as below:</p> <ul style="list-style-type: none"> Regular working hours are determined regular working hours as 7 hours per day (5 hours on friday) with working days 6 days in a weeks or 40 hours in a week. Working outside normal working hours is counted as overtime. Verification on workers regular working hours and working days period July – August 2023 for both Sei Pingai Estate and Sei Pingai Mill confirmed that it has been comply to regulation. Deduction are made for tax (PPH21), BPJS TK 2% from basic salary, BPJS Kesehatan 1% from basic salary. The deduction was made according to government regulation (<i>UU No. 24 tahun 2011 tentang BPJS and UU No. 40 tahun 2004 tentang Sistem Jaminan Sosial Nasional</i>). Payslip period July – August 2023 for both Sei Pingai Estate and Sei Pingai Mill confirmed that deduction has been made accordingly. Overtime was done on the basis of agreement with labor and accompanied by SPL (<i>Surat Perintah Lembur</i>). According to UU No. 13 Tahun 2003, overtime pay per hour is calculated as $1/173 * \text{basic salary}$, first hour pay 1.5 times overtime and the second hour and so on are paid 2 times the overtime of 1 hour. Sample of overtime calculation and payment July – August 2023 for both Sei Pingai Estate and Sei Pingai Mill was comply to regulation. Sickness, if the employee is sick then the employee is allowed to rest and receive appropriate medical care free of charge. As long as the employee is sick, the company continues to pay his 	
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		<p>wages. This was regulated as per Collaborative Labor Agreement or "<i>Perjanjian Kerja Bersama (PKB/CLA)</i>".</p> <ul style="list-style-type: none"> • Holiday entitlement, employee are entitled to one day of holiday in a week on Sundays or holiday set by the government. Annual leave was given to all employee 12 days in a year according to regulation and PKB article 13. • Maternity leave is provided to female employees with a period of 1.5 months before giving birth and 1.5 months after giving birth. It was regulated as per Collective Labor Agreement (PKB) article 14. <p>Reason for dismissal, are stipulated in the Collective Labor Agreement (PKB) article 44 the actions that can lead to dismissal, among others: illegal acts such as gambling, use of narcotics, theft, sexual harassment, humiliation, assault, acts of vandalism and others.</p>	
6.2.4	<p>(C) The unit of certification provides adequate housing. Sanitation facilities, water supplies, medical, educational and welfare amenities to national standards or above, where no such public facilities are available or accessible. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure.</p> <p>- Critical (Major) compliance -</p>	<p>During interview to workers at Sei Pingai Estate and POM and workers union during recertification audit, it was known that all workers facilities was provided by the company freely.</p> <p>Facilities consist of houses, sanitation, water supplies, electricity, medical insurance, education and school bus for worker children.</p>	Complied
6.2.5	<p>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</p> <p>- Minor compliance -</p>	<p>During interview with sample of workers at Sei Pingai Estate and POM, interview with worker union and women workers, they stated that company provide vehicle for shopping once a week, to buy affordable food to near village, for example to traditional market in Kerinci Kanan Village and Maredan Village. Every week, temporary traditional market is also available at central compound.</p>	Complied
6.2.6	<p>A DLW is paid to all workers in accordance with applicable regulations, including workers who work on a piece rate/quota basis, the calculation</p>	<p>PT Meridan Sejatisurya Plantation has established the workers wage as per "Surat Keputusan Gubernur Riau No. Kpts.1783/Xii/2022dated 7</p>	Complied

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	<p>of which is based on a quota that can be achieved during regular working hours.</p> <p>- Minor compliance -</p>	<p>December 2022 concerning "Upah Minimum Kabupaten / Kota di Provinsi Riau Tahun 2023"; stating the minimum wage for Siak Regency at IDR 3,361,913.16</p> <p>PT Meridan Sejatisurya Plantation has already set wage standard according to wages set by Managing Director Circular Letter No: 02.04/XII/2022, dated 29 December 2022, the letter effective per 1 January 2023.</p> <p>The company is also giving a scripts/slip salary to employees before salary is given, salary slip also contains basic salary, allowances, premium, labor & health coverage (BPJS Ketenagakerjaan and Kesehatan) and normative deduction.</p> <p>The company also made calculations related to DLW, based on the wages given to employees as costs given by the company:</p> <p>Following is prevailing DLW assessment in 2023:</p> <table border="1" data-bbox="1131 853 1948 1382"> <thead> <tr> <th>No</th> <th>In Kind of Benefit</th> <th>IDR</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Meal's allowance</td> <td>180,000</td> </tr> <tr> <td>2.</td> <td>Housing Allowance: <ul style="list-style-type: none"> • housing for 30 years • housing maintenance </td> <td>20,302 83,333</td> </tr> <tr> <td>3.</td> <td>Employee Bonus: <ul style="list-style-type: none"> • holiday allowance • yearly bonus </td> <td>251,667 503,333</td> </tr> <tr> <td>4.</td> <td>Education: <ul style="list-style-type: none"> • school building maintenance • fuel cost for school bus • school bus maintenance • teacher honorarium • school building for 30 years </td> <td>13,825 7,988 6,912 24,000 6,554</td> </tr> <tr> <td>5.</td> <td>Housing facility:</td> <td></td> </tr> </tbody> </table>	No	In Kind of Benefit	IDR	1.	Meal's allowance	180,000	2.	Housing Allowance: <ul style="list-style-type: none"> • housing for 30 years • housing maintenance 	20,302 83,333	3.	Employee Bonus: <ul style="list-style-type: none"> • holiday allowance • yearly bonus 	251,667 503,333	4.	Education: <ul style="list-style-type: none"> • school building maintenance • fuel cost for school bus • school bus maintenance • teacher honorarium • school building for 30 years 	13,825 7,988 6,912 24,000 6,554	5.	Housing facility:		
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			<ul style="list-style-type: none"> • electrical installation cost for 30 years 14,350 • electrical maintenance 193,913 • water use for housing 30,795 	
6.	Healthcare:		<ul style="list-style-type: none"> • Medicine 9,025 • Nurse honorarium 17,281 • Clinic building for 30 years 3,674 • Clinic maintenance 17,281 	
7.	Children day care:		<ul style="list-style-type: none"> Building for 30 years 2,535 • Building maintenance 8,504 • Day care worker 13,917 	
8.	Entertainment (maintenance of facilities)		<ul style="list-style-type: none"> - Football field 3,840 - Badminton field 2,688 - Volleyball field 1,920 	
9.	Total in kind of benefit		1,417,638	
	Minimum wage/workers		3,361,913	
	Total value of prevailing wage		4,779,551	

PROCEDURAL NOTE:

The RSPO has published guidelines on the calculation of Decent Living Wage (DLW) in June 2019. Since Indonesia does not have DLW benchmark yet, the RSPO Secretariat will conduct a DLW benchmark study in accordance with the Global Living Wage Coalition (GLWC) and Indonesian laws and regulations.

In the meantime, until DLW benchmark for Indonesia is endorsed by the RSPO, the unit of certification carries out interim measures that was published by RSPO (dated 11 November 2019), including:

1. Payment of minimum wages in accordance with applicable regulations
2. Assessment of wages paid (prevailing wages) and in-kind benefits.

Once the DLW benchmark is available, this procedural note is no longer applicable.

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6.2.7	<p>Permanent fulltime employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal.</p> <p>- Minor compliance -</p>	<p>Based on interview to the workers, field visit and document review during recertification audit, it was known that the unit of certification using permanent worker for all core work. As of August 2023, the unit of certification has employed a total of 586 permanent workers in the Estate and 87 permanent workers in the Mill.</p>	Complied
<p>Criteria 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel.</p>			
6.3.1	<p>(C) A published statement recognizing freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation as unit of certification has establish the policy of Human Rights as per Decree of The Board of Directors Nomor: 018/SUSTAINABILITY_FR/P/03/2015, dated 15 March 2015 stated in point 10 "<i>Setiap orang berhak untuk berkumpul, berapat, dan berserikat, untuk maksud maksud damai</i>". This policy is available in Bahasa Indonesia language.</p> <p>Based on interview with sample of workers during recertification audit, the worker union is under Indonesian Labour Union (Serikat Pekerja Seluruh Indonesia/SPSI) and registered as a member, sample workers also has known related to the freedom of association.</p>	Complied
6.3.2	<p>Minutes of meetings between the unit of certification with trade unions or worker representatives who are freely elected, are documented in the national languages and available upon request.</p> <p>- Minor compliance -</p>	<p>Based on interview with head of labour union during recertification audit obtained information that there is no discrimination, pressure or any form of negative treatment for the board of labour union. The member of labour union is freely elected.</p> <p>The last meeting with the labour union (F-SPSI) on 22 September 2023 took place in the meeting room Sei Pingai Estate. The meeting was attended by 11 participants. Discussing related to the structure of organization period 2023 – 2026, and discussing related to CLA of 2023 – 2026.</p>	Complied

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6.3.3	<p>Management does not interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers, including migrant and contract workers.</p> <p>- Minor compliance -</p>	<p>Based on interview with chairman of labour union during recertification audit obtained information that there is no interfere with the formation or operation of registered labour organizations/unions, or other freely elected representatives for all workers.</p> <p>Based on the labour union statutes, the right to become a member of a labour union is a permanent employee. Each member has voting rights (right to be elected and to vote).</p>	Complied
Criteria 6.4: Children are not employed or exploited.			
6.4.1	<p>A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation as unit of certification has establish Child Labour Policy as per Decree of The Board of Directors Nomor: 011.B/SUSTAINABILITY_FR/P/VI/2012, dated 15 June 2012. This policy is available in bilingual Bahasa Indonesia and English.</p> <p>Based on verification during recertification audit to the contractual agreement with third party, the contract has been stated that the contractor is prohibited to employ child worker, verified documents as follows:</p> <ul style="list-style-type: none"> • Agreement Letter – Palm Kernel Transporter, No. 6104/MSSP/IX/2023 between PT MSSP and PT Berkas Karimar Mandiri dated 1 September 2023. Stated in the Article 14 “Perlindungan Tenaga Kerja”. • Agreement Letter – Palm Kernel Transporter, No. 6085/MSSP/VII/2023 between PT MSSP and PT Berkas Karimar Mandiri dated 1 July 2023. Stated in the Article 14 “Perlindungan Tenaga Kerja”. • Agreement Letter – Heavy Equipment Rent, No. 64/Alt Brt/MSSP/LGL-PKU/III/2023 between PT MSSP and PT Bandang Rezeki Lestari dated 20 March 2023. Stated in the Article 12 (3) “Larangan/Prohibition”. 	Complied

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		<ul style="list-style-type: none"> Agreement Letter No. 50/Tenaga Sat Pengamanan/MSSP/LGL-PKU/XII/222 "Penyediaan Tenaga Satuan Pengamanan (outsourcing)" dated 28 December 2022 between PT MSSP and PT Rajawali Perkasa Jaya. Stated in the Surat Komitment / Komiyment Letter from PT Rajawali Perkasa Jaya signed by Direktur - Yusraini Ainun. 	
<p>6.4.2</p>	<p>(C) Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation and verification procedures for age requirements, are available.</p> <p>- Critical (Major) compliance -</p>	<p>Documented evidence on the fulfilment of worker's minimum age requirements in accordance with applicable regulation is implemented in "Daftar Karyawan Kebun dan Pabrik Sei Pingai PT. MSSP August 2023". Based on verification of employee list, there is no worker hired under 18 years for both Mill and Estate.</p> <p>Certificate holder has had Child Labour Policy as per Decree of The Board of Directors No: 011.B/SUSTAINABILITY_FR/P/VI/2012, dated 15 June 2012 and up to now it is still effective. This policy is available in bilingual Bahasa Indonesia and English.</p>	<p>Complied</p>
<p>6.4.3</p>	<p>(C) Young person maybe employed only for non-hazardous work with protective restrictions in place for that work.</p> <p>- Critical (Major) compliance -</p>	<p>Based on interview with chairman of labour union obtained information that the minimum age of workers has been socialized to the respective workers in all levels, and based on verification of the list of workers period August 2023, there is no workers employed under 18 y.o.</p> <p>First Resources Limited has had Sustainable Palm Oil Policy "Kebijakan Minyak Kelapa Sawit Berkelanjutan", dated 1 July 2015. The act to prohibit forced labour and trafficked labour has been stated on:</p> <p><i>"Melarang bentuk penggunaan pekerja paksa, perdagangan pekerja, atau pekerja anak, atau diskriminasi, pelecehan dan penyalahgunaan terhadap karyawan kami"</i> -. To prohibit any form of forced labour, trafficked worker or child worker, or discrimination, harassment and misuse of company's human resources. This policy also stated no harassment and no child labour.</p> <p>Organization has had mechanism to check the requirements of recruitment to check the minimum age. The flow process are: "Kepala</p>	<p>Complied</p>

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		<p>Tata Usaha/KTU" is responsible for the recruitment process, migrant worker and/or outsourcing worker at management unit. Recruitment process: Applicant → unit (mill/estate) → selection by Kepala Tata Usaha/KTU" → proposed to HR at Pekanbaru → approved/decision from Pekanbaru.</p> <p>Based on interview with worker and document verification during recertification audit there is no child labor.</p>	
<p>6.4.4</p>	<p>The unit of certification demonstrates communication about its 'no child labour' policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live.</p> <p>- Minor compliance -</p>	<p>PT Meridan Sejatisurya Plantation as unit of certification has establish Child Labour Policy as per Decree of The Board of Directors Nomor: 011.B/SUSTAINABILITY_FR/P/VI/2012, dated 15 June 2012. Although this policy is established and launched for year, it is still in effective. This policy is available in bilingual Bahasa Indonesia and English. Implementation of this policy already specified within contract as follows:</p> <ul style="list-style-type: none"> • Agreement Letter – Palm Kernel Transporter, No. 6104/MSSP/IX/2023 between PT MSSP and PT Berkat Karimar Mandiri dated 1 September 2023. Stated in the Article 14 "Perlindungan Tenaga Kerja". • Agreement Letter – Palm Kernel Transporter, No. 6085/MSSP/VII/2023 between PT MSSP and PT Berkat Karimar Mandiri dated 1 July 2023. Stated in the Article 14 "Perlindungan Tenaga Kerja". • Agreement Letter – Heavy Equipment Rent, No. 64/Alt Brt/MSSP/LGL-PKU/III/2023 between PT MSSP and PT Bandang Rezeki Lestari dated 20 March 2023. Stated in the Article 12 (3) "Larangan/Prohibition". <p>This contract has contained of:</p> <ul style="list-style-type: none"> • Name and contact of the third-party PIC. 	<p>Complied</p>

		<ul style="list-style-type: none"> • The validity period of the contract. • Terms and job specifications. • The price of the job • Payment method. • Obligations and responsibilities <p>A third-party commitment letter containing a commitment to the implementation of policies related to sustainability, scheduled waste prohibition, worker protection and human rights policy fulfilment.</p>	
Criteria 6.5: There is no harassment or abuse in the workplace, and reproductive rights are protected.			
6.5.1	<p>(C) A policy to prevent sexual and all other form of harassment and violence is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation as unit of certification has establish the policy of Protection of Reproductive Rights as per Decree of The Board of Directors Nomor: 011.D/SUSTAINABILITY_FR/P/VI/2012, dated 15 June 2012. This policy is remained unchanged until the day of the audit.</p> <p>Based interview to the workers and Gender Committee during recertification audit, it was known that there is no sexual harassment and other violence for period Y2022/2023.</p>	Complied
6.5.2	<p>(C) A policy to protect the reproductive rights of all, especially of women, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Critical (Major) compliance -</p>	<p>PT Meridan Sejatisurya Plantation as unit of certification has establish the policy of Protection of Reproductive Rights as per Decree of The Board of Directors Nomor: 011.D/SUSTAINABILITY_FR/P/VI/2012, dated 15 June 2012. This policy is remained unchanged until the day of the audit.</p> <p>Based on interview with sample of female workers and Gender Committee during recertification audit, reproductive rights of all, especially of women are proper implemented by unit of certification.</p>	Complied
6.5.3	<p>Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified in accordance with applicable regulations in Indonesia.</p>	<p>PT Meridan Sejatisurya Plantation has a policy in place as per "Surat Keputusan Direksi No.011.D/Sustainability_FR/P/VI/2012 tentang</p>	Complied

	<p>- Minor compliance -</p>	<p>Kebijakan Perlindungan Hak-Hak Reproduksi” signed by CEO First Resources Group on 15 June 2015.</p> <p>There is an agreement between Gender Committee administrator, management and worker union related to female worker protection – on 26 June 2015 and this agreement is still valid, a.o.: Female working on night shift entitled to specific protection, in terms of physical as well as health and decency/ethics; Menstruation leave given to female worker with health problem, completed with medical reference; Maternal leave is given 1.5 months prior to delivery and 1.5 months after delivery; Company provide opportunity to breastfeeding the infant and will not employs breastfeeding female for chemical-related work; Company will give zero-tolerance on sexual harassment case and punishment will be given as per collective work agreement.</p> <p>Related to the maternal leave also has stated in the CLA/Perjanjian Kerja Bersama PT Meridan Sejatisurya Plantation and PUK SPPP SPSI period 2021 – 2023 Article 41 “Cuti Hamil / Keguguran”.</p> <p>The company also has established Circullar Letter/Surat Edaran Group Manager No. PH/SE/005/III/2020 dated 2 March 2020 related to “Pemenuhan Kebutuhan Ibu Baru di Lingkungan Perusahaan” The Letter has stated:</p> <ol style="list-style-type: none"> 1. Employees have the right to maternity leave during pregnancy and childbirth for 3 months. 2. Nursing mothers are allowed to return to the house/cottage 1 hour during working hours. 3. Pregnant and breastfeeding women are not allowed to work in direct contact with chemicals (pesticides, fertilizers). 4. The company prepares a lactation booth/room containing equipment for pumping breast milk for breastfeeding mothers who 	
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		<p>do not have time to go home/cottage during working hours.</p> <p>The company was given sufficient time to new mothers for breastfeeding her child in their house during work hour. Unit of certification has made assessment for new mother needs through spreads Questionnaire and documented in "Kuisiener Identifikasi Kebutuhan Ibu Baru di Lingkungan Perusahaan". The questionnaire form has available during audit.</p> <p>Based on document review during recertification audit there is 1 (one) new mothers for period Y2023, who is not the employee, but the wife of an employee. The new mother was not at the company location, but was at her parents' house, therefore an interview could not be conducted. According to information from gender committee administrators who were interviewed by the audit team, based on previous experience all the needs of new mothers have been met by the company, such as allowed to breastfeed during working hours by being given time to go to the child care, and at the child care a breastfeeding room is provided.</p>	
6.5.4	<p>A grievance mechanism, which respects anonymity and protects complainants where requested, as long as the complaint is supported with adequate information, is documented, implemented and communicated to all levels of the workforce.</p> <p>- Minor compliance -</p>	<p>As written in their website, stated that whistle blowing, and anonymity explained in "SOP Komunikasi" (Doc Code FR.EMS.CHE No. 02 dated 22 November 2020 last revised 24 February 2020).</p> <p>Sending complaints via mailbox and SMS is regulated in the SOP for Handling Complaints (Doc Code IAD-PPN-1 dated 3 September 2012) and this is remained valid. Internal audit manager handover the suggestion/complaint box to the general manager to installed in central office of mill and estate. Its box will be opened on the first Friday each month by internal audit manager/internal audit director witnessed by General Manager/Estate Manager/Mill Manager. Each suggestion/complaint from the box or short message service will be follow up by internal audit director and reported to the managing director.</p>	Complied

		<p>Moreover, the company has formed a Gender Committee as a place to submit gender-related grievance, such as gender discrimination, sexual harassment or violation of reproductive rights. Based on interview with Head of Gender Committee and women workers, are known that there is no negative issue related to sexual harassment or violation of reproductive rights.</p>	
<p>Criteria 6.6: No forms of forced or trafficked labour are used.</p>			
<p>6.6.1</p>	<p>(C) All work is voluntary and the following are prohibited:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports; • Payment of recruitment fees; • Contract substitution without worker’s consent • Involuntary overtime; • Lack of freedom of workers to resign • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty and it is stated in the employment agreement • Debt bondage • Withholding of wages <p>- Critical (Major) compliance -</p>	<p>No form of forced labour occurs in PT Meridan Sejatisurya Plantation. First Resources Limited has had Sustainable Palm Oil Policy “Kebijakan Minyak Kelapa Sawit Berkelanjutan”, dated 1 July 2015. The act to prohibit forced labour and trafficked labour has been stated on: <i>"Melarang bentuk penggunaan pekerja paksa, perdagangan pekerja, atau pekerja anak, atau diskriminasi, pelecehan dan penyalahgunaan terhadap karyawan kami"</i> – To prohibit any form of forced labour, trafficked worker or child worker, or discrimination, harassment and misuse of company’s human resources. This policy also stated no harassment and no child labour.</p> <p>The policy has comply with manpower regulation UU No. 13 Tahun 2003. These policies are remained valid and there is no changed comparing to the previous audit.</p> <p>According to sample of working contract verified by auditor team, confirmed that all work is voluntary and there is no:</p> <ul style="list-style-type: none"> • Retention of identity documents or passports. • Payment of recruitment fees. • Contract substitution without worker’s consent. • Involuntary overtime. • Lack of freedom of workers to resign. • Penalty for termination of employment, unless the unit of certification and the workers agree to the penalty, and it is stated in 	<p>Complied</p>

		<p>the employment agreement.</p> <ul style="list-style-type: none"> • Debt bondage. • Withholding of wages . 	
6.6.2	<p>(C) Where temporary (Specified Time Work Agreement/PKWT) or migrant workers are employed, a specific labour policy and procedures are established and evidence of implementation is available.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification does not employed migrant workers. Most workers are permanent employees. Specified Time Work Agreement will apply when the unit of certification hire for particular job. The specific labour policy is refer to Collaborative Working Agreement or "Perjanjian Kerja Bersama" on Chapter IV article 16.</p> <p>According to employee's data as per August 2023 and interview to the workers and Union, there is no temporary workers (Specified Time Work Agreement/PKWT).</p>	Complied
<p>Criteria 6.7: The unit of certification ensures that the working environment under its control is safe and without undue risk to health.</p>			
6.7.1	<p>(C) The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has an Occupational Safety and Health Committee in accordance with Decree of the Minister of Manpower of the Republic of Indonesia Number 5/12649/AS.01.03/VIII/2023 dated 14 August 2023 which states that the appointment of the occupational safety and health expert for PT Meridan Sejati Surya Plantation is Sandro Nadeak. The OHS Committee management structure is as follows:</p> <ul style="list-style-type: none"> • Founder : Estate Group Manager • Chairman: Mill Manager & Estate Manager • Secretary: OHS Expert • Deputy Secretary: KTU • Evaluation Field • Supervision Sector • Research Field • Emergency response team • Training/Socialization Sector 	Complied

		<ul style="list-style-type: none"> • Work environment <p>The OHS Committee Secretary in the management has been appointed as an OHS safety expert in accordance with the Decree of the Minister of Manpower of the Republic of Indonesia Number 5/0075140823/AS.01.03/VIII/2023 dated 14 August 2023.</p> <p>Records of regular meetings</p> <p>Unit of certification has a quarterly OHS Committee report which contains information about regular monthly meetings discussing the company OHS and Environment aspects. Some of these recordings include the OHS Committee meeting for the July 2023 period discussing management of hazardous waste and work accident.</p>	
6.7.2	<p>Accident and emergency procedures in Indonesian language are in place and clearly understood by all workers. Assigned operatives trained in first aid are present in both field and other operations. First aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.</p> <p>- Minor compliance -</p>	<p>Emergency Response System</p> <p>It can be seen in several procedures, policies or work instructions owned by the company, for example:</p> <ul style="list-style-type: none"> • FR.OSH.P10 dated 01 September 2011 (<i>Penanganan Keadaan Darurat</i>). These include information about a list of potential emergencies, a list of important telephone numbers, a list of emergency equipment, emergency investigation reports, guidelines for handling emergencies, guidelines for handling explosions, fire extinguisher guidelines, etc. • FR.OSH.P12 dated 11 September 2011 (<i>Penanganan Emergency Kecelakaan Kerja dan Hampir Celaka</i>) • Occupational Safety and Health Policy: Commitment to providing a safe working environment for all employees, developing a safety culture that promotes individual awareness and responsibility 	Complied

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		Interviews with worker representatives, for example Sei Pingai POM boiler station and engine room station operators as well as representatives of harvesting employees and Sei Pingai Estate warehouse workers, it is known that workers have received sufficient information regarding handling emergency situations such as natural disasters, fires, chemical spills, or other types of emergencies.	
6.7.3	<p>(C) Workers use appropriate personal protective equipment (PPE) which is provided free of charge to all workers in the workplace, to cover all potentially hazardous operations, such as pesticides application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.</p> <p>- Critical (Major) compliance -</p>	<p>Interview results and management explanations stated that the company uses the TUS system to carry out spraying applications.</p> <ul style="list-style-type: none"> • The TUS team consists of 6 people and has a rinse house in Division 6 • Unit of certification consists of two areas with a planting area (Immature and Mature) of 9,083.51 Ha. It has not been possible to show by simulation or calculation approach that 6 people can cover application of pesticide for the entire area. <p>In the afternoon, the auditor team found that pesticide applicators were carrying equipment and returning to Division 3, while sanitation facilities were only available in Division 6.</p> <p>Thus, it can be concluded that Unit of certification has not been able to show sufficient evidence that it has provided sanitation facilities for all pesticide applicators.</p>	<p>Non-compliance (2397433-202309-M3)</p>
6.7.4	<p>All workers are provided medical care and covered by accident insurance. Costs incurred from work related incidents, leading to injury or illness, are covered in accordance with applicable regulations or by the unit of certification if applicable regulations do not provide protection.</p> <p>- Minor compliance -</p>	<p>Unit of certification has a clinic that provides health services to all workers free of charge. The clinic has clinic permit No.34/05/DPMPTSP/VII/2019 issued by the One Stop Integrated Services and Investment Service. Apart from clinics, the company has also registered all employees in the National Social Security System program which includes BPJS Health and BPJS Employment. Some of the verified evidence includes the payment of membership premiums for 586 estate employees and 87 mill employees for the period August 2023.</p>	<p>Complied</p>

		The results of interviews with representatives of plantation and factory workers also revealed that so far they have been registered in the social security program.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics. - Minor compliance -	The certification unit has recorded work accidents and has been summarized in LTA Metric. The calculation results are for each current year so that the final calculation is for the 2022 period as follows: <ul style="list-style-type: none"> • Total lost time injuries : 10 case • Toal hour worked : 1,107,724 • Total lost day : 32 • LTA : FR → 9.03 SR → 28.85 	Complied
Principle 7: Protect the environment, conserve biodiversity and ensure sustainable management of natural resources.			
Criteria 7.1: Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.			
7.1.1	(C) IPM plans are implemented and monitored to ensure effective pest control. - Critical (Major) compliance -	The unit of certification has demonstrated its commitment to operational best practices by implementing two key procedures: <ol style="list-style-type: none"> 1. Operational Best Practices for Weed Control (MN.FR.COP.OPA.PGL), dated 1 July 2012. This manual outline policy on weed control, encompassing aspects such as the identification and classification of various weed types, guidelines for effective herbicide application (including details on the herbicides used, active ingredients, recommended dosages, target species, and the appropriate spraying tools and nozzles), and best practices for executing spraying techniques. By adhering to these protocols, the company ensure efficient and responsible weed management across estate operations. 2. Operational Best Practices for Pest and Disease Management 	Complied

		<p>(MN.FR.COP.OPA.PHT), dated 1 July 2012. An approach to pest and disease management is underpinned by a proactive early warning system that relies on regular censuses and prompt infestation identification. This procedure provides valuable insights into the various oil palm pests, including leaf-eating caterpillars, rodent infestations, <i>Oryctes</i>, <i>Tirathaba</i>, and termites. Furthermore, we employ a holistic Integrated Pest Management strategy that includes the use of biological species such as <i>Tyto alba</i> (barn owl), <i>Turnera</i>, and <i>Antigonon</i>. These species are carefully bred on Sei Pingai Estate to mitigate pest populations, aligning with the commitment to environmentally friendly and sustainable pest control practices.</p> <p>The implementation of Integrated Pest Management in Sei Pingai Estate was monitored. Census of nettle caterpillar, bagworm and rodent was conducted regularly to determine its controlling. Sample of pest monitoring record verified:</p> <ul style="list-style-type: none"> - "Monitoring Perangkap Hama Kumbang Tanduk" – monitoring for pheromone trap; - "Rekapitulasi Hasil Sensus Hama Tirathaba" – summary of <i>Tirataba</i> census; - "Data Sensus Ulat Api" – data of nettle caterpillar census; - "Sensus Serangan Hama Tikus pada TBS" – census of rodent attack on FFB. - "Sensus Serangan Kumbang Division 6" – census of <i>Oryctes</i> infestation in July 2023. The summary of infestation is under economic threshold. - "Laporan Tingkat Hunian Gupori" – census of barn owl box occupation rate. <p>The company has provided documentation that underscores its commitment to pesticide-free methods for pest and disease control, with the exception is routine weed control. Furthermore, on-site field observations have confirmed the absence of any visible signs of leaf-</p>	
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		<p>eating caterpillar infestations on the canopy or rat infestations among the Fresh Fruit Bunches (FFB) collected at the FFB platform.</p> <p>To further promote natural pest control methods, the company has strategically introduced beneficial plants such as <i>Turnera subulata</i> and <i>Antigonon leptopus</i> along main and collection roads. These plants play a vital role in fostering a favourable ecological balance.</p> <p>Additionally, during interviews conducted with both management and employees during field visit, it was reassuring to note that there is no evidence of pest infestations that surpass the economic threshold. This emphasizes the company's effective and sustainable pest management practices, which prioritize environmentally friendly approaches and align with the principles of responsible agriculture.</p>	
7.1.2	<p>Invasive species are not to be used according to applicable regulation in managed areas, unless plans to prevent and monitor their spread are implemented.</p> <p>- Minor compliance -</p>	<p>The unit of certification has regularly evaluated invasive species according to Minister of Environment and Forestry Regulation No. P. 94/MENLHK/SEKJEN/KUM.1/12/2016 concerning Invasive Species. Latest evaluation conducted on 1 August 2023. Some species are naturally existed in the area and the spreading are controlled by manually and pesticides spraying, e.g. <i>Micania micrantha</i>, <i>Turnera ulmifolia</i>, <i>Mimosa pudica</i>, and <i>Clidemia hirta</i>. There are no species in the list of Minister of Environment and Forestry Regulation that used to manage areas in unit of certification.</p>	Complied
7.1.3	<p>There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with prior approval of government authorities.</p> <p>- Minor compliance -</p>	<p>Based on document verification, interview and field observation obtained information that there is no record use of fire for pest control in whole area of PT Meridan Sejatisurya Planttaion – Sei Pingai Estate.</p>	Complied
<p>Criteria 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.</p>			
7.2.1	<p>(C) Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.</p>	<p>The unit of certification implemented procedures Operational Best Practices Manual Oil Palm Agronomy – “<i>Pengendalian Hama dan Penyakit</i>” (FR.COP.OPA.PHT); Section 6.7.5 Economic threshold or leaf</p>	Complied

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	<p>- Critical (Major) compliance -</p>	<p>eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; <i>Darna trima</i> 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>The unit of certification refers to Operational Best Practices Manual Oil Palm Agronomy – “<i>Pengelolaan Pestisida</i>” (FR.COP.OPA.PPS) and “<i>Prosedur Petunjuk Keamanan Pestisida</i>” (FR.COP.OPA.PLP). Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed, disease and target species, application method and hazard/impact.</p> <p>PT Meridan Sejatisurya Plantation has recorded list of herbicides used, completed with active ingredient, WHO class, trademark, target, registration number and expiry date, for examples:</p> <table border="1" data-bbox="1131 1056 1962 1315"> <thead> <tr> <th>Trademark</th> <th>Active Ingredient</th> <th>WHO Class</th> <th>Target</th> <th>Registration Number</th> <th>Expiry date</th> </tr> </thead> <tbody> <tr> <td>Round Up</td> <td>Glyphosate 360 g/l</td> <td>III</td> <td>Broad leaf, narrow leaf weeds</td> <td>RI.01030120134713</td> <td>08/02/2028</td> </tr> <tr> <td>Bionasa 480 SL</td> <td>Glyphosate 356 g/l</td> <td>III</td> <td>Broad leaf, narrow leaf weeds</td> <td>RI.01030120031806</td> <td>08/02/2028</td> </tr> </tbody> </table>	Trademark	Active Ingredient	WHO Class	Target	Registration Number	Expiry date	Round Up	Glyphosate 360 g/l	III	Broad leaf, narrow leaf weeds	RI.01030120134713	08/02/2028	Bionasa 480 SL	Glyphosate 356 g/l	III	Broad leaf, narrow leaf weeds	RI.01030120031806	08/02/2028	
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		<table border="1"> <tr> <td>Metafuron 20 WP</td> <td>Metil metsulfuron 20%</td> <td>U</td> <td>Ferns, Broad Leaf, Sedges</td> <td>RI.01030119951224</td> <td>22/02/2026</td> </tr> <tr> <td>Lifetime</td> <td>Amonium glufosinate 280 g/l</td> <td>II</td> <td>Broad leaf, narrow leaf weeds</td> <td>RI.01030120175849</td> <td>22/02/2026</td> </tr> </table> <p>It was verified that no paraquat have been used for weeding control and based on observations to pesticides warehouse, there is no paraquat stored.</p>	Metafuron 20 WP	Metil metsulfuron 20%	U	Ferns, Broad Leaf, Sedges	RI.01030119951224	22/02/2026	Lifetime	Amonium glufosinate 280 g/l	II	Broad leaf, narrow leaf weeds	RI.01030120175849	22/02/2026																																											
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7.2.2	<p>(C) Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per Ha and number of applications) are provided. - Critical (Major) compliance -</p>	<p>Available Document "Data Toxicity Herbisida" recorded pesticides use including active ingredients, LD50, area treated, amount of active ingredients applied per Ha and per ton FFB. Pesticide use in PT MSSP in 2022 and 2023 (up to August 2023) for examples are as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Active Ingredients</th> <th rowspan="2">Trademark</th> <th rowspan="2">UoM</th> <th colspan="2">Volume</th> </tr> <tr> <th>2022</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Glyphosate</td> <td>Round Up</td> <td>L</td> <td>3,153</td> <td>12,546</td> </tr> <tr> <td>Bionasa</td> <td>L</td> <td>6,909</td> <td>2,178</td> </tr> <tr> <td>Metil Metsulfuron</td> <td>Metafuron 20 WP</td> <td>Kg</td> <td>1,181</td> <td>1,093</td> </tr> <tr> <td rowspan="3">Triclopyr</td> <td>Garlon</td> <td>L</td> <td>3,257</td> <td>6,910</td> </tr> <tr> <td>Starlon</td> <td>L</td> <td>320</td> <td>396</td> </tr> <tr> <td>Biolon</td> <td>L</td> <td>100</td> <td>-</td> </tr> <tr> <td>Mankozeb</td> <td>Dithane</td> <td>Kg</td> <td>122</td> <td>96</td> </tr> <tr> <td>Floroksipir</td> <td>Dejavu</td> <td>L</td> <td>177</td> <td>-</td> </tr> <tr> <td>Deltamethrin</td> <td>Decis 25EC</td> <td>L</td> <td>51</td> <td>48</td> </tr> <tr> <td>Lamda Sihalotrin</td> <td>Polydor</td> <td>L</td> <td>158</td> <td>-</td> </tr> </tbody> </table>	Active Ingredients	Trademark	UoM	Volume		2022	2023	Glyphosate	Round Up	L	3,153	12,546	Bionasa	L	6,909	2,178	Metil Metsulfuron	Metafuron 20 WP	Kg	1,181	1,093	Triclopyr	Garlon	L	3,257	6,910	Starlon	L	320	396	Biolon	L	100	-	Mankozeb	Dithane	Kg	122	96	Floroksipir	Dejavu	L	177	-	Deltamethrin	Decis 25EC	L	51	48	Lamda Sihalotrin	Polydor	L	158	-	Complied
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		<p>Records of active ingredient, LD50 and area treated are available for Sei Pingai Estate, as follows:</p> <ul style="list-style-type: none"> • Pesticide: Round Up 480 SL; Active ingredient: Isopropilamina glifosat; LD50: 9,041; application volume: 12,546 L; area treated: 9,458 Ha; toxicity unit: 499,564 g. • Pesticide: Metafuron 20 WP; Active ingredient: Metil metsulfuron 20%; LD50: 8000; application volume: 1,093 kg; area treated: 9,458 Ha; Toxicity unit: 28,008 g/Ha. • Pesticide: Garlon Mix 133/17 EW; Active ingredient: Triklopir butoksi etil ester 333 g/l; LD50: 1,581; application volume: 6,910 L; area treated: 9,458 Ha; Toxicity unit: 2,097 g/Ha. 	
7.2.3	<p>(C) Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification implemented procedures Operational Best Practices Manual Oil Palm Agronomy – “<i>Pengendalian Hama dan Penyakit</i>” (FR.COP.OPA.PHT); Section 6.7.5 Economic threshold or leaf eating caterpillar: <i>Setothosea asigna</i> 5/frond; <i>Setora nitens</i> 5/frond; <i>Darna trima</i> 10/frond; <i>Ploneta diducta</i> 10/frond; <i>Mahasena corbetti</i> 5/frond; <i>Metisa plana</i> 10/frond.</p> <p>Section 6.7.6 Control</p> <ul style="list-style-type: none"> - Manual: handpicking, cocoon picking, light trap. - Biological control: bio-insecticide through <i>Bacillus thuringensis</i>, virus or fungi, conservation and exploitation of natural predator, use of beneficial plant. - Chemical control: spraying/fogging chemical insecticide, trunk injection, root infuse. <p>During this recertification audit, obtained information that uses of pesticides are minimized as part of the plan, and in accordance with IPM Plans, there are no pesticide application outside the targeted species</p>	Complied

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		and planned intervals. Pesticides are only used to reduce/eliminate existing pest, which has exceeded the economic threshold.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in Indonesia best practice guidelines. - Minor compliance -	There is no prophylactic use of pesticides throughout PT Meridan Sejatisurya Plantation – Sei Pingai Estate. Pesticide/Herbicides are only used to reduce/eliminate existing weed and pest, which has exceeded the economic threshold, and in accordance with the plan and best agriculture practice.	Complied
7.2.5	<p>Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat, are not to be used, unless in exceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:</p> <p>- Minor compliance -</p> <p>7.2.5a Judgment of the threat and verify why this is a major threat.</p> <p>7.2.5b Why there is no other alternative which can be used.</p> <p>7.2.5c Which process was applied to verify why there is no other less hazardous alternative.</p> <p>7.2.5d Process to limit the negative impacts of the application.</p> <p>7.2.5e Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.</p>	<p>The unit of certification refers to Operational Best Practices Manual Oil Palm Agronomy – “<i>Pengelolaan Pestisida</i>” (FR.COP.OPA.PPS) and “<i>Prosedur Petunjuk Keamanan Pestisida</i>” (FR.COP.OPA.PLP). Section 6.1 Pesticide Selection – shall first identify type of pest, type of disease or type of weed, disease and target species, application method and hazard/impact. The use of agrochemical should be based on census analysis evaluation when the level of incidence is more than threshold limits.</p> <p>Furthermore, unit of certification also has a Circular Letter from General Manager No.MSSP/SE/12/X/2018 dated 1 October 2018, which stated that starts 1 January 2019 the unit of certification is prohibited to uses pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions and paraquat.</p> <p>Based on goods in and goods out data in pesticide store, obtained information that the certificate holder used some kind of pesticide (different active ingredients) such as: <i>Ammonium glufosinate</i>, <i>Metil metsulfuron</i>, <i>Triklopir</i>, <i>Triklopir butoksi etil ester</i>, <i>Isoprophyl amina glifosate</i> and <i>Fluoksifir</i>. There is no use of paraquat and pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions.</p>	Complied

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<p>7.2.6</p>	<p>(C) Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they conduct.</p> <p>- Critical (Major) compliance -</p>	<p>According to Operational Best Practices Manual Oil Palm Agronomy – “Pengelolaan Pestisida” (FR.COP.OPA.PPS) and “Prosedur Petunjuk Keamanan Pestisida” (FR.COP.OPA.PLP), pesticides shall be handled and applied by a trained person. Pesticides shall only apply and handled by trained spraying workers who have received appropriate training.</p> <p>Records of training was sighted and reviewed such as: Training of Spraying, Manuring and Integrated Pest Management on 16 May 2023 attended by workers from Division 2.</p> <p><i>Critical Non-conformity:</i> During this recertification audit, field visits were conducted to the circle and path spraying at Division 6. However, there was no training evidence available for the spraying applicator in Division 6, including: Henry Hutahaeon, Dedi Wahyudi, Firman Zai, Ramlan, Sanusi, and Ahmad Rifai (Foreman).</p>	<p>Non-compliance (2397433-202309-M4)</p>
<p>7.2.7</p>	<p>(C) Storage of all pesticides in accordance with recognized best practices.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the field visits to pesticide storage warehouses, it is known that pesticides have been stored in accordance with existing procedures and have implemented best practices such as:</p> <ul style="list-style-type: none"> • Separation of pesticides based on type (herbicide or insecticide). • Separation of liquid and solid pesticides. • Pesticides are placed on special shelves and in their original containers. • A special closed room with a lock and good ventilation and lighting is provided. • Emergency response facilities such as eye wash and body shower are provided. 	<p>Complied</p>

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<p>7.2.8</p>	<p>All pesticide containers that are disposed of and/or used for other purposes are managed according to applicable regulations and/or instructions on the packaging.</p> <p>- Minor compliance -</p>	<p>As a result of field visits to division’s housing complexes and other infrastructure, used pesticide packaging was still found which was not stored at the LB3 TPS according to the management plan and SOPs, such as:</p> <ul style="list-style-type: none"> - Division III housing complex: Found traces of lifeline and garlon brand pesticide packaging used for water storage. - Pesticide warehouse: Used lifeline packaging was found stored at the back of the warehouse. <p>Meanwhile, the waste management procedure states that B3 waste is stored in hazardous waste shelter.</p> <p>From description above can concluded that Unit of certification has not been completely consistent in managing used pesticide packaging in accordance with its plans and procedures.</p>	<p>Non-compliance (2397433-202309-N4)</p>
<p>7.2.9</p>	<p>(C) Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of document review, interviews with management representatives and the results of field visits, it is known that there was no aerial application of pesticides. Until now, the company also does not have the infrastructure for aerial application of pesticides.</p>	<p>Complied</p>
<p>7.2.10</p>	<p>(C) Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the company list of spraying operator, it is known that there are 6 pesticide applicators who are members of the TUS team. Unit of certification consists of two areas with a planting area (Immature and Mature) of 9,083.51 Ha. It has not been possible to show by simulation or calculation approach that 6 people can cover application of pesticide for the entire area</p>	<p>Non-compliance (2397433-202309-M5)</p>

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		<p>Complete health examination results for the 6 people have been shown according to the examination results on March 18 2023 (Lab Results No. 200/LHU/BK3-MDN/III/2023 by the Medan Occupational Health and Safety Center. However, based on management explanation, there is a reserve spray team apart from the 6 applicators. Identification or justification for the health examination for the reserve team has not been shown.</p> <p>Thus, it can be concluded that Unit of certification has not been able to show sufficient evidence of having carried out special annual health checks for all pesticide operators.</p>	
7.2.11	<p>(C) No pesticide-related work is carried out by pregnant or breastfeeding women, or people with medical limitations and they are offered other equivalent work alternatives.</p> <p>- Critical (Major) compliance -</p>	<p>Based on the results of a document review and interviews with worker representatives, including those in charge of the company clinic, it is known that pesticide applicators should not be used by pregnant and breastfeeding women or people who have medical limitations. Some ways to ensure this include the following;</p> <ul style="list-style-type: none"> • Monitoring menstrual leave • Carry out annual health checks and special health checks to ensure all applicator in fit condition • Post warnings about prohibiting pregnant and breastfeeding women from working with chemicals and post them in strategic places • Routine socialization during the morning briefing with an explanation that if there are conditions such as pregnancy and breastfeeding, they will be transferred to light work <p>Apart from that, based on the data provided, all pesticide applicators are male workers.</p>	Complied
<p>Note For 7.2.11</p>			

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Referring to Act No. 13 of 2003 concerning Manpower, Act No. 35 of 2014 concerning Child Protection, and taking into account the risks of hazards on palm oil plantations and mills on the development and physical, mental and social health of children, the national interpretation mandates that the unit of certifications does not employ people under the age of 18 for pesticide spraying. For this reason, the provisions of young workers under 18 years in indicator 7.2.11 are irrelevant.

Criteria 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner.			
7.3.1	<p>A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented in accordance with applicable laws and regulations.</p> <p>- Minor compliance -</p>	<p>Unit of certification has waste management procedure No: FR.CSM.OP.I version 01 which states that domestic waste must be sent to the landfill while hazardous waste is disposed of at hazardous waste shelter. However, based on the results of the field visit, the following results were found:</p> <ul style="list-style-type: none"> - Housing of Division 3 and 8: domestic solid waste is scattered, thrown behind the house and there are traces of burning. In Division 3, it was found that domestic waste was dumped into the Pingai River. Apart from that, there are used pesticide packaging and used diesel drum packaging which were used as water reservoirs. - Canteen and workshop: domestic solid waste was disposed of inappropriately and there were traces of burning of waste. - Security post: Domestic solid waste is scattered around and there are traces of waste burning. - Pesticide Warehouse: There are traces of pesticide packaging stored at the back of the warehouse. <p>Based on description above concluded that Unit of certification has not been able to show sufficient evidence that it has managed domestic waste and hazardous waste in accordance with the management plan and procedures it has.</p>	<p>Non-compliance (2397433-202309-N5)</p>
7.3.2	<p>Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.</p>	<p>Unit of certification has waste management procedure No: FR.CSM. OP. I version 01 which states that domestic waste must be sent to the landfill</p>	<p>Non-compliance</p>

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	<p>- Minor compliance -</p>	<p>while hazardous waste is disposed of at hazardous waste shelter. However, based on the results of the field visit, the following results were found:</p> <ul style="list-style-type: none"> - Housing of Division 3 and 8: domestic solid waste is scattered, thrown behind the house and there are traces of burning. In Division 3, it was found that domestic waste was dumped into the Pingai River. Apart from that, there are used pesticide packaging and used diesel drum packaging which were used as water reservoirs. - Canteen and workshop: domestic solid waste was disposed of inappropriately and there were traces of burning of waste. - Security post: Domestic solid waste is scattered around and there are traces of waste burning. - Pesticide Warehouse: There are traces of pesticide packaging stored at the back of the warehouse. <p>Thus, it can be concluded that the waste management procedures in place are not fully understood by workers.</p>	<p>(2397433-202309-N6)</p>
<p>7.3.3</p>	<p>The unit of certification does not use open fire for waste disposal.</p> <p>- Minor compliance -</p>	<p>Unit of certification has waste management SOP No: FR.CSM.OP.I version 01 which states that domestic waste must be sent to the landfill. However, based on the results of the field visit, it was found that there were traces of solid domestic waste burning in the housing area of Division 3, Division 8, canteen near the workshop, and security post. Based on description it can be concluded that Unit of certification has not been able to show sufficient evidence that fire is not used in waste management, especially for domestic waste.</p>	<p>Non-compliance (2397433-202309-N7)</p>

Criteria 7.4: Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.

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<p>7.4.1</p>	<p>Good agricultural practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts is documented.</p> <p>- Minor compliance -</p>	<p>The unit of certification has procedure for Good Agricultural Practices in managing soil fertility which documented in SOP for fertilizing/manuring under “<i>SOP Pemupukan</i>” (MN.FR.COP.OPA.PMK) dated 1 July 2012. The procedure consists of company policy on fertilizer/nutrient application, deficiency symptoms (N, P, K, Mg, Cu, Fe, B), details of fertilizer to be applied, nutrient requirement, application and frequency for young and mature palm. The SOP also covers palm byproduct application, such as EFB and POME application. There were also guidelines for leaf sample taking under “<i>Pedoman Umum Pengambilan Contoh Daun/LSU di Lapangan</i>”. The procedures are implemented and monitored to ensure optimum yield and minimize environmental impact.</p> <p>Fertilizers are applied to maintain and increase soil fertility, fertilizer applied following the fertilizer recommendation which established based on soil and leaf analysis.</p> <p>Based on interview during field visit to fertilizing activity at Afd. 6, fertilizer applications are performed according to the SOP that refer Best Agriculture Practice and minimize the environmental impacts. By using methods correct type, correct target, and correct dosage. Applications near the drainage are avoided.</p>	<p>Complied</p>
<p>7.4.2</p>	<p>Analysis of tissue samples (e.g. leaves) and soil on a regular basis to monitor and manage changes in soil fertility and plant health is documented.</p> <p>- Minor compliance -</p>	<p>Leaf sampling were analysed regularly by internal group research laboratory, PT Panca Surya Garden, to determine the nutritional status of leaf, to assist and to be guided in the preparation of annual fertilising programme recommendation.</p> <p>Latest Leaf Analysis report of Sei Pingai Estate was evident based on Leaf Analysis Result No.08/PSG/RST-LAB/III/2022 dated 16 March 2022; based on request No.011/ARS-R&D/PSG/III/2022; consist of 35 samples. Sample seen: LSU Block No. MSSP1-II-M027-1-2023 223012055; Sample code 23/1404; Analysis Result: 2.91% N; 0.170% P; 1.01% K; 0.38% Mg; 0.55% Ca; 20.330 ppm B. This result was used for fertilizer recommendation of 2023.</p>	<p>Complied</p>

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		<p>Soil Analysis conducted in April 2012, based on "Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Sei Pingai PT MSSP". Based on the report, Soil Map Units and Land Classification at Sei Pingai Estate are:</p>																																							
		<table border="1"> <thead> <tr> <th rowspan="2">No. SPT</th> <th rowspan="2">Description</th> <th colspan="2">Land Classification</th> </tr> <tr> <th>Actual</th> <th>Potential</th> </tr> </thead> <tbody> <tr> <td>1</td> <td><i>Typic Paleudult</i>, sandy loam clay texture, fast drainage class, corrugated to hilly area shape (Soil Profile No. RA-16)</td> <td>N1</td> <td>S3</td> </tr> <tr> <td>2</td> <td><i>Typic Paleudult</i>, sandy loam clay texture, fast drainage class, wavy to hilly area shape (Soil Profile No. RA-13)</td> <td>S3</td> <td>S3</td> </tr> <tr> <td>3</td> <td><i>Typic Paleudult</i>, sandy loam clay texture, fast drainage class, wavy area shape (Soil Profile No. RA-13)</td> <td>S3</td> <td>S2</td> </tr> <tr> <td>4</td> <td><i>Typic Paleudult</i>, sandy loam clay texture, moderate drainage grade, choppy to bumpy shape. (Soil Profile No. RA-2)</td> <td>S3</td> <td>S2</td> </tr> <tr> <td>5</td> <td><i>Typic Paleudult</i>, loam to sandy clay texture, medium drainage grade, wavy region to undulating form (Soil Profile No. RA-4)</td> <td>S3</td> <td>S2</td> </tr> <tr> <td>6</td> <td><i>Typic Paleudult</i>, sandy clay loam texture, moderate drainage class, choppy shape (Soil Profile RA-12)</td> <td>S3</td> <td>S2</td> </tr> <tr> <td>7</td> <td><i>Typic Paleudult</i>, sandy clay loam texture, moderate drainage class, flat area to slightly wavy (Soil Profile No. RA-9)</td> <td>S3</td> <td>S2</td> </tr> <tr> <td>8</td> <td><i>Aeric Endoaquent Complex and Typic Endoaquent</i>, sandy loam texture, slightly</td> <td>S3</td> <td>S3</td> </tr> </tbody> </table>	No. SPT	Description	Land Classification		Actual	Potential	1	<i>Typic Paleudult</i> , sandy loam clay texture, fast drainage class, corrugated to hilly area shape (Soil Profile No. RA-16)	N1	S3	2	<i>Typic Paleudult</i> , sandy loam clay texture, fast drainage class, wavy to hilly area shape (Soil Profile No. RA-13)	S3	S3	3	<i>Typic Paleudult</i> , sandy loam clay texture, fast drainage class, wavy area shape (Soil Profile No. RA-13)	S3	S2	4	<i>Typic Paleudult</i> , sandy loam clay texture, moderate drainage grade, choppy to bumpy shape. (Soil Profile No. RA-2)	S3	S2	5	<i>Typic Paleudult</i> , loam to sandy clay texture, medium drainage grade, wavy region to undulating form (Soil Profile No. RA-4)	S3	S2	6	<i>Typic Paleudult</i> , sandy clay loam texture, moderate drainage class, choppy shape (Soil Profile RA-12)	S3	S2	7	<i>Typic Paleudult</i> , sandy clay loam texture, moderate drainage class, flat area to slightly wavy (Soil Profile No. RA-9)	S3	S2	8	<i>Aeric Endoaquent Complex and Typic Endoaquent</i> , sandy loam texture, slightly	S3	S3	
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7.4.3	<p>A nutrient recycling strategy is in place, which include the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of inorganic fertilisers.</p> <p>- Minor compliance -</p>	<p>Latest Soil Analysis report of Sei Pingai Estate was evident based on Soil Analysis Result No.15/R&D/PSG/SOIL SURVEY/II/2022 dated 21 February 2022; consist of 8 samples. Sample seen: Lab No. 476; Sample code TEN 0-8; depth 0 – 30 cm; pH H₂O 4.72; pH KCl 3.76; Analysis Result: 0.13% N; 1.25% Organic C; 7.72 ppm P; Exchange Cation: 0.14 me/100gr K; 0.17 me/100gr Ca; 0.05 me/100gr Na; 0.06 me/100gr Mg; Cation Exchange Capacity 5.21 me/100gr; Texture: 60 sand; 22 dust; 18 clay; 1.13 ppm B. This result was used for fertilizer recommendation of 2023.</p> <p>The result of leaf sampling analysis, soil analysis, along with visual analysis, planting material, planting age and rain fall are considered in proposing the Fertilizer Recommendation. The latest leaf and soil sample taking has been done in 2023, however the result is still in research laboratory, and will be issued at end of January as a Fertilizer Recommendation 2024.</p> <p>There is nutrient recycling strategy performed by unit of certification such as land application from POME (Palm Oil Mill Effluent) and Empty fruit bunch (EFB). POME or liquid waste from mill used as Land application, it gives nutrient for palm oil plantation. Land application was applied in Sei Pingai Estate with dosage was 750 m³/ha/year within 3 rounds and BOD 2,500 – 4,500 mg/L.</p> <p>Record of POME application in Sei Pingai Estate are as follows:</p> <table border="1"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="2">POME Application</th> </tr> <tr> <th>Hectarage</th> <th>M³</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>352.23</td> <td>85,640</td> </tr> <tr> <td>2023 (up to August)</td> <td>250.00</td> <td>45,708</td> </tr> </tbody> </table>	Year	POME Application		Hectarage	M ³	2022	352.23	85,640	2023 (up to August)	250.00	45,708		Complied
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	Hectarage	M ³													
2022	352.23	85,640													
2023 (up to August)	250.00	45,708													

		<p>Field observation to Land Application at Block L14 Division 7, observed that POME was applied in line with the procedure.</p> <p>EFB were applied based on the recommendation from R&D in terms of dosage per ha and location (30 ton/ha dosage). EFB were applied in Sei Pingai Estate by manually and mechanical using tractor. EFB were not applied nearby housing and water spring. Empty fruit bunch application was performed as mulch ground cover and added of organic material.</p> <p>Record of EFB application are as follows:</p> <table border="1" data-bbox="1133 692 1753 890"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="2">EFB Application</th> </tr> <tr> <th>Hectarage</th> <th>Ton</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>1,913.59</td> <td>18,815.57</td> </tr> <tr> <td>2023 (up to August)</td> <td>1890.99</td> <td>11,652.98</td> </tr> </tbody> </table> <p>During field visit to block that has performed EFB application, observed that EFB was applied in line with the procedure.</p>	Year	EFB Application		Hectarage	Ton	2022	1,913.59	18,815.57	2023 (up to August)	1890.99	11,652.98																			
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7.4.4	<p>Records of fertilizer inputs are maintained.</p> <p>- Minor compliance -</p>	<p>Records of fertiliser inputs are well maintained in documented "<i>Laporan Realisasi & Kebutuhan Pupuk</i>" (Plan and Realisation of Manuring).</p> <p>Records of fertilizer input for period 2022 and 2023 (up to August):</p> <table border="1" data-bbox="1133 1098 1939 1375"> <thead> <tr> <th rowspan="2">Fertilizer</th> <th colspan="2">2022</th> <th colspan="2">2023</th> </tr> <tr> <th>Plan (Kg)</th> <th>Actual (Kg)</th> <th>Plan (Kg)</th> <th>Actual (Kg)</th> </tr> </thead> <tbody> <tr> <td>Urea</td> <td>2,109,811</td> <td>1,578,167</td> <td>2,326,258</td> <td>1,378,435</td> </tr> <tr> <td>MOP</td> <td>2,192,740</td> <td>1,328,197</td> <td>2,494,469</td> <td>1,831,304</td> </tr> <tr> <td>RP</td> <td>1,356,875</td> <td>1,174,891</td> <td>1,611,032</td> <td>1,215,091</td> </tr> <tr> <td>Kieserite</td> <td>-</td> <td>9,627</td> <td>-</td> <td>-</td> </tr> </tbody> </table>	Fertilizer	2022		2023		Plan (Kg)	Actual (Kg)	Plan (Kg)	Actual (Kg)	Urea	2,109,811	1,578,167	2,326,258	1,378,435	MOP	2,192,740	1,328,197	2,494,469	1,831,304	RP	1,356,875	1,174,891	1,611,032	1,215,091	Kieserite	-	9,627	-	-	Complied
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<p>Criteria 7.5: Practices minimise and control erosion and degradation of soils.</p>																																	
<p>7.5.1</p>	<p>(C) Maps that identify marginal and fragile soils, including steep sloped land are available. - Critical (Major) compliance -</p>	<p>The unit of certification provided Soil Survey Report and Land Evaluation at Semi-Detailed Level - "<i>Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Sei Pingai PT. MSSP</i>", January 2022, completed with maps that identify marginal and fragile soils, including steep sloped land area. Base don the report soil classification at area of PT MSSP are as follow:</p> <table border="1"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Area (Ha)</th> <th>%</th> </tr> </thead> <tbody> <tr> <td><i>Typic Endoaquent</i></td> <td>0 – 8</td> <td>615.94</td> <td>6.5</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>0 – 8</td> <td>3,041.80</td> <td>32.1</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>8 – 15</td> <td>4,084.16</td> <td>43.1</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>15 – 30</td> <td>1,734.11</td> <td>18.3</td> </tr> <tr> <td colspan="2">TOTAL</td> <td>9,476.01</td> <td>100.0</td> </tr> </tbody> </table>	Soil Type	Slope (%)	Area (Ha)	%	<i>Typic Endoaquent</i>	0 – 8	615.94	6.5	<i>Typic Hapludults</i>	0 – 8	3,041.80	32.1	<i>Typic Hapludults</i>	8 – 15	4,084.16	43.1	<i>Typic Hapludults</i>	15 – 30	1,734.11	18.3	TOTAL		9,476.01	100.0	<p>Complied</p>						
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		<p>According to the soil survey result, the main limiting factors are the slope level of hilly to very steep slopes, drainage and natural nutrient content. Utilizing land for plantation cultivation and providing organic materials can reduce the risk of erosion for land with steep slopes (> 15%).</p> <p>Soil fertility is very important to be prioritized considering the results of sample analysis which show that the availability of nutrients in the soil is still very low to be absorbed by plants, one of which is by providing ameliorant materials, either lime or organic materials to improve physical, chemical and biological of soil.</p> <p>PT Meridan Sejatisurya Plantation refers to "<i>Kebijakan dan Prosedur Pengelolaan Lahan Marjinal</i>"(MN.FR.COP.OPA.PLM.Rev.01) – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including: peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p>	
7.5.2	<p>The replanting of palm oil is not conducted extensively on steep terrain in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>Unit of certification adheres to the Operational Best Practices outlined in the document titled "<i>Persiapan Lahan</i> (MN.FR.COP.OPA.PLH)" – procedure of land preparation. As stated in Section 6.16.9 of this policy, when dealing with areas characterized by slopes exceeding 12° or with slopes greater than 27%, it is necessary to implement the construction of palm platforms and/or contour terraces.</p> <p>Upon conducting field observations of replanting area at Division 3, it is note that the replanting activities were carried out by constructing contour terraces. There is no replanting conducted at area with slope above 27%.</p>	Complied
7.5.3	<p>New palm oil planting is not conducted on steep terrain in accordance with applicable regulations.</p>	<p>Based on field verification and interview with company representatives, there are no new palm oil planting in PT Meridan Sejatisurya Plantation.</p>	Complied

	- Minor compliance -																										
Criteria 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.																											
7.6.1	<p>(C) Evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain are available, in planning and operations.</p> <p>- Critical (Major) compliance -</p>	<p>The unit of certification provided evidence of long-term land suitability for oil palm cultivation, soil maps or soil surveys that identify marginal and fragile soils, including steep terrain based on Soil Survey Report and Land Evaluation at Semi-Detailed Level - "<i>Laporan Survey Tanah dan Evaluasi Lahan Pada Tingkat Semi Detail Kebun Sei Pingai PT. MSSP</i>", January 2022, completed with maps that identify marginal and fragile soils, including steep sloped land area. Based on the report soil classification at area of PT MSSP are as follow:</p> <table border="1" data-bbox="1131 769 1910 1086"> <thead> <tr> <th>Soil Type</th> <th>Slope (%)</th> <th>Area (Ha)</th> <th>%</th> </tr> </thead> <tbody> <tr> <td><i>Typic Endoaquent</i></td> <td>0 – 8</td> <td>615.94</td> <td>6.5</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>0 – 8</td> <td>3,041.80</td> <td>32.1</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>8 – 15</td> <td>4,084.16</td> <td>43.1</td> </tr> <tr> <td><i>Typic Hapludults</i></td> <td>15 – 30</td> <td>1,734.11</td> <td>18.3</td> </tr> <tr> <td colspan="2">TOTAL</td> <td>9,476.01</td> <td>100.0</td> </tr> </tbody> </table> <p>According to the soil survey result, the main limiting factors are the slope level of hilly to very steep slopes, drainage and natural nutrient content. Utilizing land for plantation cultivation and providing organic materials can reduce the risk of erosion for land with steep slopes (> 15%).</p> <p>Soil fertility is very important to be prioritized considering the results of sample analysis which show that the availability of nutrients in the soil is still very low to be absorbed by plants, one of which is by providing ameliorant materials, either lime or organic materials to improve physical, chemical and biological of soil.</p>	Soil Type	Slope (%)	Area (Ha)	%	<i>Typic Endoaquent</i>	0 – 8	615.94	6.5	<i>Typic Hapludults</i>	0 – 8	3,041.80	32.1	<i>Typic Hapludults</i>	8 – 15	4,084.16	43.1	<i>Typic Hapludults</i>	15 – 30	1,734.11	18.3	TOTAL		9,476.01	100.0	Complied
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		<p>PT Meridan Sejatisurya Plantation refers to “Kebijakan dan Prosedur Pengelolaan Lahan Marjinal No.MN.FR.COP.OPA.PLM.Rev.01” – Policy and procedure management of marginal land. Marginal land defined as low productivity due to low physical/chemical/mineral fertility – depends on physiographic location and building factor of soil, including: peat area, tidal area, folding area, faulting area, sand area, lateritic area, aquic area, poor drainability. For each type or marginal land, defined with specific management plan.</p> <p>The soil survey report become a major consideration in shaping the planning and operational aspects of oil palm cultivation within the unit of certification. This document provides essential insights into the soil characteristics and conditions that significantly influence the successful growth and management of oil palm plantations.</p> <p>By meticulously analyzing the soil's composition, structure, and nutrient content, the report helps identify optimal activities within the certified unit. This informed decision-making process ensures that oil palm cultivation is strategically situated, maximizing the potential for healthy crop growth and sustainable yields.</p>	
7.6.2	<p>Extensive planting on marginal and fragile soils is avoided or, if necessary, carried out according to the best-practice soil management plan.</p> <p>- Minor compliance -</p>	<p>Unit of certification adheres to the Operational Best Practices outlined in the document titled “<i>Persiapan Lahan</i> (MN.FR.COP.OPA.PLH)” – procedure of land preparation. As stated in Section 6.16.9 of this policy, when dealing with areas characterized by slopes exceeding 12° or with slopes greater than 27%, it is necessary to implement the construction of palm platforms and/or contour terraces.</p> <p>Upon conducting field observations of replanting area at Division 3, it is note that the replanting activities were carried out by constructing contour terraces. There is no replanting conducted at area with slope above 27%.</p>	Complied
7.6.3	<p>Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure.</p>	<p>Unit of certification has effectively utilized a topographic map at a scale of 1:100,000 to provide a comprehensive overview of the estate's</p>	Complied

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	- Minor compliance -	geographical features. According to this map, Sei Pingai Estate encompasses a range of slopes, with inclinations varying from 0-8% to 15-25%. This information is essential for the plantation's planning and management, as it helps in understanding the terrain and its potential implications for various agricultural activities. Based on field verification on replanting areas, it has been verified that the soil survey result mentioned in 7.6.1, such as topography maps, has been used by the company to arrange blocking, roads, drainage, bridge, and other infrastructure.	
Criteria 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.			
7.7.1	(C) No new planting on peatlands, regardless of depth, after 15 November 2018, in existing plantation areas, as well as in new development areas. - Critical (Major) compliance -	Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil). The requirement for peat soil is not applicable.	Not Applicable
7.7.2	Peat areas within the managed area are inventoried, documented and reported to the RSPO Secretariat (effective from November 15, 2018). - Minor compliance -	Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil). The requirement for peat soil is not applicable.	Not Applicable
PROCEDURAL NOTE: Maps and other documentation for peatlands are provided, prepared and shared according to the RSPO Working Group (Peatland Working Group / PLWG) audit guide (See Procedural Notes for Indicator 7.7.5 below).			
7.7.3	(C) Subsidence of peat is monitored, documented and minimised. - Critical (Major) compliance -	Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil). The requirement for peat soil is not applicable.	Not Applicable
7.7.4	(C) Availability of implementation evidence of the water and land cover management program. - Critical (Major) compliance -	Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil). The requirement for peat soil is not applicable.	Not Applicable

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7.7.5	<p>(C) Drainability assessments are conducted for plantations planted on peat following the RSPO Drainability Assessment Procedure, or other method recognized by RSPO, (at least five years or in accordance with the provisions of the RSPO Drainability Assessment Procedure) before replanting. The results of the assessment are used to determine the period of replanting to be carried out, as well as to gradually replace oil palm cultivation for at least 40 years or two cycles, (whichever is longer), before reaching the natural gravitational drainage limit for peat. If oil palm is gradually replaced, it is replaced by other commodity crops that are better suited for higher groundwater levels (paludiculture) or rehabilitated with natural vegetation.</p> <p>- Critical (Major) compliance -</p>	<p>Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil).</p> <p>The requirement for peat soil is not applicable.</p>	Not Applicable
<p>PROCEDURAL NOTE: For 7.7.5: Detailed information on the RSPO Drainability Assessment Guide along with related concepts and detailed actions is contained in the Guidelines currently being adjusted / tested by the RSPO Working Group on Peatlands (Peatland Working Group / PLWG). The final version must obtain PLWG approval in January 2019 and will include additional Guide on the steps to be followed after deciding not to replant and the consequences for other stakeholders, farmers, local communities, and the unit of certification concerned. It is recommended that the trial methodology period is proposed to be extended for 12 months for all relevant management units (ie management units that have plantations on peat) to utilize the methodology and provide input to PLWG so that existing procedures can be further refined as needed before January 2020. The unit of certification has the option to delay replanting until the issuance of the revised Guidelines for the guidelines. Additional guidance for alternative commodity crops and rehabilitation of natural vegetation will be regulated by the PLWG.</p>			
7.7.6	<p>(C) All existing plantations on peat are managed according to applicable laws and/or "RSPO Guidelines for Best Management Practices (BMP) for Oil Palm Cultivation that are already on Peatlands", version 3 (June 2019) along with related audit guidelines (May 2019).</p> <p>- Critical (Major) compliance -</p>	<p>Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil).</p> <p>The requirement for peat soil is not applicable.</p>	Not Applicable
7.7.7	<p>(C) All peat areas not planted and reserved in managed areas (regardless of depth) are protected as 'peatland conservation areas'; unit of certification are prohibited from constructing drainage channels, building roads and new electricity lines on peatlands; unless if it is for a non-corporate land clearance. Peatlands are managed in accordance with</p>	<p>Based on Semi Detail Soil Map, there is no peat soil in whole area of PT Meridan Sejatisurya Plantation – Sei Pingai Estate. All area is mineral soil, with majority of soil type is <i>Typic Hapludults</i> (sandy clay soil).</p> <p>The requirement for peat soil is not applicable.</p>	Not Applicable

<p>'RSPO Best Management Practices for the Management and Rehabilitation of Natural Vegetation related to Oil Palm Cultivation that already exists in Peatlands' (the latest version) along with relevant audit guidelines. - Critical (Major) compliance -</p>		
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Criteria 7.8: Practices maintain the quality and availability of surface and groundwater.

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

<p>7.8.1</p>	<p>A water management plan is available and is implemented to support efficient use of water sources and continuous availability and avoid negative impacts on other users in the catchment. The plan referred to contains the following matters: - Minor compliance - 7.8.1a The unit of certification does not limit access to clean water or does not pollute the water used by the community.</p>	<p>The 2023 water source management and monitoring plan includes:</p> <ul style="list-style-type: none"> - Determine river border buffer zones and conduct surface water quality tests with a frequency of 6 months. - Determination of a 50 m buffer zone by marking and monitoring once a year - Rehabilitation of border areas and monitored annually - Prohibition of the use of chemicals in border areas including the application of POME and EFB. Carry out water quality tests every 6 months 	<p>Non-compliance (2397433-202309-N8)</p>
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		<p>Management and monitoring plans for water bodies are also described in the Procedure for Identification, Management and Monitoring of High Conservation Values (HCV) No.FR.EAC.IMM which includes marking border boundaries, prohibiting the use of chemicals around border areas, not carrying out replanting in border areas, providing warnings, outreach, and patrolling HCV areas.</p> <ul style="list-style-type: none"> • Sungai Pingai HCV protection warning: Do not throw waste. • From the results of the field visit, the following results were obtained: <ul style="list-style-type: none"> - There is solid domestic waste and liquid housing waste that is discharged into rivers. - River Pingai riparian conditions have also not been managed properly, such as no boundary marking and the presence of livestock drums or used hazardous waste in the area (oil and jerry cans contaminated with oil at the pump house) <p>Based on description above concluded that Unit of certification has not been able to show sufficient evidence that the water management plan prepared has considered the source of pollution impacts from housing areas and has avoided negative impacts (pollution) on other users in the water catchment area.</p>	
	7.8.1b Workers have adequate access to clean water.	Based on the results of field visits to housing divisions III and division VIII as well as interviews with workers, it is known that the company has provided clean water facilities for employees. There were no complaints submitted by employees regarding the quality of the water provided by the company.	
7.8.2	(C) Water courses and wetlands are protected, including the maintenance and restoration of riparian zones and other buffer zones during or before replanting, in accordance with the "RSPO Manual on BMPs for the	Based on field visits in the replanting area Division 3 which is near the Pingai River, it shows that in that riparian zone are maintained and not	Complied

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	<p>management and rehabilitation of riparian reserves" (April 2017) or Simplified Guide Management and Rehabilitation of Riparian Reserves (2018).</p> <p>- Critical (Major) compliance -</p>	<p>cleared or replanted. There is no indication of chemical applications being carried out on the river buffer area.</p> <p>The company consistently monitors the water quality of the Pingai and Gasip rivers every 6 months, in accordance with RSPO Simplified Guide: Management and Rehabilitation of Riparian Reserves. Available Report of Test Result No.322/A/BINA/IV/2023 dated 24 April 2023, issued Environment Laboratory "BINALAB" which has been accredited by KAN for PT Meridan Sejatisurya Plantation. Date of sample taken 24 March 2023, date of analysis 25 March to 6 April 2023. River water quality standards is Government Regulation No. 22 of 2021 – Class 2 (Annex VI). Test result show that all parameters are in accordance to the defined standard.</p>	
<p>7.8.3</p>	<p>Mill effluent is managed according to applicable regulations. The quality of mill effluent discharged, especially BOD (Biochemical Oxygen Demand) is monitored in accordance with applicable regulations.</p> <p>- Minor compliance -</p>	<p>Unit of certification has a permit to utilize liquid waste in accordance with the Decree of the Head of the Siak Regency One-Stop Investment and Services Service No.01/DPMPSTSP-ILA/KPTS 2018 concerning Permits to Utilize Palm Oil Industrial Waste on Land at the PT Meridan Sejatisurya Plantation Palm Oil Plantation dated 11 January 2019 is valid for five years. At the time this assessment was carried out, the permit had expired but in accordance with Letter Number 1806/DOLHK/RIT/P04/7/2022 dated 1 July 2022 from the Directorate of Environmental Impact Prevention of Business and Activities of the Ministry of Environment and Forestry concerning Directions for the Mechanism for Integrating Technical Approvals and the Technical Details in the Environmental Approval state that the permit is considered to still be valid as long as there are no additional activities to the original permit which will later be included in the environmental approval document.</p> <p>Test results for liquid waste applications as specified in the permit carried out by the BINALAB laboratory have been shown with test parameters including several things as follows:</p>	<p>Complied</p>

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	<p>The company has a technical recommendation for a permit to exploit water resources for the PT Meridan Sejatisurya Plantation palm oil mill industry for domestic and palm oil mill industrial needs in accordance with the Decree of the Directorate General of Water Resources, Sumatra River Region III, Number: HK.05.03/30/REKOMTEK/ BWSS-III/2022 dated 15 July 2022. The recommended volume is 15.17 liters/second, equivalent to 39,312m3/month with a period of five years.</p> <p>The company has also paid taxes on the extraction and use of surface water for the period February – June 2023 as proof of payment of Surface Water Tax to the Regional Revenue Service of Riau Province with transaction number 094491600158.</p>																																				

Criteria 7.9: Efficiency of fossil fuel use and the use of renewable energy is optimised

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7.9.1	<p>Plans to increase the efficiency of fossil fuel use and to optimize renewable energy are available, monitored and documented.</p> <p>- Minor compliance -</p>	<p>Unit of certification has made efforts to increase the efficiency of using fossil fuels and optimize renewable energy. These efforts are also monitored and documented in the form of a Biofuel Conversion to Diesel document at Sei Pingai POM for the period 2023. The biofuel is solid waste in the form of shells and fibers used for substitution of fossil fuels (diesel) as a producer of electrical energy using boilers. The recapitulation of solid waste utilization for the period January - September 2023 shows that from the 76,491 tons of FFB processed, it can produce biofuel in the form of 4,198 tons of shells and 9,944 tons of fiber. From its product known that 1,186 ton shell and 9,944 ton fibre used for combustion process in boilers or the equivalent of 14.55% from total FFB processed.</p> <p>Based on data analysis of diesel use for FFB processing, information was obtained showing that the use of Biofuel and Biogas can reduce diesel use. The results of interviews with the company stated that this efficiency is very useful because it can reduce diesel consumption. Currently it is only needed to turn on the generator as an initial electricity generator. This energy efficiency is also applied to all company operational activities by minimizing fuel used by contractor, including all machine and transportation operations.</p>	Complied
<p>Criteria 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions.</p>			
7.10.1	<p>(C) GHG emissions for the unit of certification are identified and assessed. Plans to reduce or minimize GHG emissions are implemented, monitored through the PalmGHG calculator, and reported publicly.</p> <p>- Critical (Major) compliance -</p>	<p>Unit of certification has carried out an inventory of GHG contained in the Greenhouse Gas Emission Mitigation Program document for the period 2022. Based on document analysis, it can be concluded that the company has identified the source of GHG produced by the Sei Pingai POM unit and its suppliers. Identification of significant sources of GHG emissions identified and mitigation plans developed by the company</p>	Complied

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		<p>covering mill and estate. Significant GHG emissions include changes in land use, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plan includes the correct dosage and application of fertilizer as recommended, reducing reuse and recycling measures, limiting electricity use, transportation and machine maintenance, as well as regular air quality testing. The company has also reported the results of GHG calculations to the public which were submitted to the RSPO GHG website.</p>	
<p>7.10.2</p>	<p>(C) Since 2014, an estimate of carbon stocks in the proposed development area has been carried out along with potential sources of emissions that can occur directly as a result of the development and plans to minimize these emissions are prepared and implemented (following the RSPO GHG Assessment Procedure for New Development). - Critical (Major) compliance -</p>	<p>Unit of certification did not carry out new land clearing beyond 2014. However, the company has carried out GHG management by carrying out an inventory of emission sources. Companies can show documents identifying activities that produce emissions for the 2022 period for mill and estate. This is done to estimate carbon stocks in the management area along with potential sources of emissions that could occur directly as a result of this management and plans to minimize these emissions are prepared and implemented. The plan made by the certification unit has determined what actions will be taken to reduce GHG emissions, for example adopting low emission management practices for POM such as efficient boilers and others. Likewise for the estate, such as optimal use of fertilizer, energy efficient transportation, good water management, compost application and conservation areas. These criteria include estate, POM activities, roads, and other infrastructure (including channels and access roads and outer boundaries).</p> <p>The GHG emission reduction mitigation plan developed by the company is the use of renewable fuel in the form of shell and fiber as a substitute for diesel, carrying out regular maintenance on operational equipment. Companies can show records of GHG mitigation for Estate and Mill units, for example using fertilizer according to dosage, routine maintenance of operational vehicles, socializing the prohibition on burning waste, implementing efficient use of electricity and integrated pest</p>	<p>Complied</p>

		management to minimize the use of pesticides as well as planting woody plants in river riparian areas.	
7.10.3	<p>(C) Other significant pollutant identification results are available and plans to reduce or minimize them are implemented and monitored.</p> <p>- Critical (Major) compliance -</p>	Unit of certification has identified pollution sources and mitigation plans contained in the Identification and Mitigation and Greenhouse Gas Monitoring documents for the period 2022. The company has also carried out management and monitoring related to the results of the identification and mitigation plans as proven through the RKL-RPL document for semester 1 of 2023. Based on the document verification, it shows that in managing air pollution, the certification unit has carried out air emission testing on ambient air boilers. The test was carried out by a KAN accredited laboratory LP-412-IDN (BINALAB) on March 3, 2023. Based on the analysis of the test results, it can be concluded that there are no values that are above the applicable quality standards, namely Minister of Environment Regulation Number 07 of 2007 for Boilers and PPRI Number 22 of 2021 for air ambient – annex VII	Complied
Criteria 7.11: Fire is not used for preparing land and is prevented in the managed area.			
7.11.1	<p>(C) Land for new planting or replanting is not prepared by burning.</p> <p>- Critical (Major) compliance -</p>	Unit of certification does not carry out new land clearing, the last time it was carried out before November 2005. Currently there are replanting activities which do not use fire. This was confirmed based on the results of field visits to the replanting area. The company also has a sustainable policy which at one-point states that it implements a zero burning policy	Complied
7.11.2	<p>The unit of certification establishes fire prevention and control measures for lands that are directly managed by the unit of certification.</p> <p>- Minor compliance -</p>	<p>Unit of certification has emergency response facilities and infrastructure (natural disasters and fires) as indicated by:</p> <ul style="list-style-type: none"> • Emergency response systems and organizations • Facilities for handling land fires which refer to Minister of Agriculture Regulation 5 of 2018. • Emergency response warnings such as evacuation routes and visitor line. 	Complied

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		<ul style="list-style-type: none"> • First aid box and first aid bag equipped with contents according to regulations and checked regularly. <p>Based on the results of fire handling simulations at the Sei Pingai POM and Sei Pingai Estate, it is known that the fire handling facilities and infrastructure are in good condition and ready to be used. Fire fighting officers can also explain their respective duties and roles well.</p>	
7.11.3	<p>The unit of certification engages stakeholders in adjacent locations for fire prevention and control measures.</p> <p>- Minor compliance -</p>	<p>Unit of certification showed the Minutes of Land and Forest Fire Fighting training and simulation on September 2023. The training was attended by representatives from surrounding villages and contractor representatives.</p> <p>The company also has a firefighting team at Sei Pingai estate and Sei Pingai POM. In managing fires, the company monitors fire hotspots with a radius of 5 km from the company area so that it can cover the surrounding villages. Based on the 2023 Semester 1 Fire Management report, it shows that there have been no fire incidents in the last 1 year. The company then aids and socialization regarding the prohibition of land burning activities to minimize the risk of larger fires. The company also carries out fire monitoring in collaboration with the community.</p>	Complied

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

PROCEDURAL NOTE for 7.12:

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

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

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<p>High Forest Cover Countries (HFCC) are in dire need of economic opportunities that can help people choose their own path in carrying out development, while at the same time providing social and economic benefits and safeguards.</p> <p>Procedures will be developed that are adapted to support the development of sustainable palm oil by indigenous peoples and local communities who have legal or customary rights. The procedure will apply in certain HFCC countries and in the High Forest Cover Landscape (HFCL) within it.</p> <p>The development of this procedure will be guided by the No Deforestation Joint Steering Group (NDJSG) between the RSPO and HCSA members. In HFCC countries, RSPO will work with governments, communities and other stakeholders to develop this procedure through participatory processes at national and regional levels. The duration of this activity is specified in the Terms of Reference for NDJSG and is publicly available.</p>																					
7.12.1	<p>(C) Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCV or HCS forests.</p> <p>Historical analysis of Land Use Change Analysis (LUCA) is carried out before any new land clearing, in accordance with the RSPO LUCA Guidance document (see indicator 7.12.2).</p> <p>- Critical (Major) compliance -</p>	<p>Until the recertification audit is carried out, there are no additions to the company's operational area, so that the information submitted is the same as the previous assessment.</p> <p>PT Meridan Sejatisurya Pantation carried out land clearing in the period 1994 – 2005. The last land clearing was an area of 371.09 Ha and was carried out before November 2005. The certification unit can also show the "Reporting Template for Disclosure of areas cleared without prior HCV Assessment since November 2005" which is in submitted on 31 July 2014 with a statement of zero liability.</p>	Complied																		
7.12.2	<p>(C) HCV and HCS forests, and other conservation areas are identified as follows:</p> <p>- Critical (Major) compliance -</p> <p>7.12.2a) For existing plantations, with an HCV assessments conducted by RSPO- approved assessors and have no new land clearing after 15 November 2018, the existing HCV assessments remains valid.</p>	<p>Unit of certification existing since year 1994. HCV assessment conduct in 2007 by Rainforest Alliance and Proforest. Result of identification stated that found NKT 1 and NKT 4 with an area of 167.13 ha and NKT 6 sith an area of 0.37 Ha with following detail actual HCV 93.72 Ha and Potential HCV 73.38 Ha with total area 167.50 Ha.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Area</th> <th rowspan="2">HCV</th> <th colspan="2">HCV Area</th> </tr> <tr> <th>Actual</th> <th>Potensial</th> </tr> </thead> <tbody> <tr> <td>Lalan River</td> <td>1.2 and 4.1</td> <td>38.57</td> <td>-</td> </tr> <tr> <td>Pingai River</td> <td>1.2 and 4.1</td> <td>54.78</td> <td>7.60</td> </tr> <tr> <td>Gasip River</td> <td>1.2 and 4.1</td> <td>-</td> <td>39.15</td> </tr> </tbody> </table>	Area	HCV	HCV Area		Actual	Potensial	Lalan River	1.2 and 4.1	38.57	-	Pingai River	1.2 and 4.1	54.78	7.60	Gasip River	1.2 and 4.1	-	39.15	Complied
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Sacred Tomb	6	0.37	-																
Total potensial and actual HCV		93.72	73.38																
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	7.12.2 b) Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the latest HCSA Toolkit and HCV-HCSA Assessment Manual that is applicable at the time of the assessment. This includes stakeholder consultation and take into account wider landscape- level consideration.	Unit of certification has been operating since 1994 so there is no land clearing after 15 November 2018.																	
7.12.3	<p>(C) In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies.</p> <p>- Critical (Major) compliance -</p>	Indicator 7.12.3. currently irrelevant to Indonesia, until further decisions from the RSPO.		Not Applicable															
<p>PROCEDURAL NOTE for 7.12.3: Indicator 7.12.3. is not relevant to Indonesia, until further decisions by the RSPO.</p>																			
7.12.4	<p>(C) Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An Integrated management plans to protect and/or enhance HCV and HCS forests, peatland and other conservation areas are developed, implemented and adapted if necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan was developed in consultation with relevant stakeholders and includes the</p>	<p>Based on the results of field visits to the Pingai River border, it is known that there is an HCV warning with a prohibition on:</p> <ul style="list-style-type: none"> - Hunting protected animals - Cutting down trees - Throw waste - Burning forests/land - Spraying chemicals & fertilization 		Non-compliance (2397433-202309-M6)															

	<p>directly managed area and any relevant wider landscape level considerations (where these are identified).</p> <p>- Critical (Major) compliance -</p>	<p>- Maintaining and trading protected animals</p> <p>The results of a field visit to the Division 3 housing area which is directly adjacent to the Pingai River found that there was dumping of solid domestic waste into the Pingai River.</p> <p>Thus, it can concluded that Unit of certification has not been able to show sufficient evidence that the identified conservation area (Pingai River) has been optimally protected/improved.</p>	
7.12.5	<p>Where rights of local communities have been identified in HCV areas and HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.</p> <p>- Minor compliance -</p>	<p>The certification unit has been established since 1994. Based on information obtained from stakeholder representatives around the company, it is known that there are no local community rights in the HCV area.</p>	Complied
7.12.6	<p>All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.</p> <p>- Minor compliance -</p>	<p>Based on the field visit, it was discovered that the certification unit was committed to protecting rare, threatened, or endangered (RTE) species.</p> <p>Information regarding the application of sanctions for employees in accordance with national legal provisions is also included on the HCV signboard which explains that "anyone who violates this will be reported to the authorities with the threat of criminal penalties and fines". As a result of interviews with company employees regarding animal protection, the company has committed to protecting animals within the scope of the company's management area, such as implementing a ban on hunting, killing, and keeping wild animals in the company environment. Animal protection procedures also regulate sanctions or fines for those who violate these provisions.</p>	Complied

		<p>Apart from that, the company has also conducted socialization about the existence of endangered plants and animals to employees and the surrounding community as shown in the socialization minutes document which is proven based on the minutes accompanied by photos and attendance lists. HCV socialization is carried out for employees and the community as described in indicator 7.12.4. Indirect socialization is also carried out by installing information boards and brochures with warning signs regarding conservation areas and the presence of protected rare plants and animals in places that are easily visible, such as area entrances, area roads frequently crossed by the public, and other places. other strategic areas such as offices and other public facilities.</p>	
<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. - Minor compliance -</p>	<p>The latest HCV monitoring result is evident as per "Laporan Pengelolaan, Pemantauan dan Sosialisasi Areal HCV PT Meridan Sejatisurya Plantation Kebun Sei Pingai" (report of management, monitoring and dissemination of HCV area) by Sustainability Team dated 21 September 2023. This report explain monitoring progress of HCV Management Matrix up to 2023.</p> <p>Available "Laporan Pemantauan Flora dan Fauna" (monitoring report of flora and fauna) for period 2023. This report described vegetation analysis result at the level of seedlings, saplings, poles, trees and wildlife analysis results.</p> <p>Recommendation to improve the management and action plan based on monitoring report, PT. Meridan Sejatisurya Plantation (MSSP) is carrying out rehabilitation of rivers in the plantation area. Rehabilitation was carried out on four rivers identified as having potential HCV value, namely the Lalan, Pingai, Gasip and Gasip tributaries. This rehabilitation activity was carried out to improve and restore the function of the border area of the company as a local protected area.</p> <p>The objective of rehabilitation is:</p>	<p>Complied</p>

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		<ul style="list-style-type: none"> • Increase biodiversity in the HCV area along the borders of the Lalan River, Gasip River, Gasip River tributaries and Pingai River. • Increase awareness of the involvement of employees, contractors and local communities in protecting biodiversity in HCV areas. • Improve good relations with the government, conservation NGOs and other related stakeholders. • Fulfilment of requirements in applicable laws and regulations and fulfilment of RSPO, ISCC, ISPO and other certifications. <p>The following is the percentage of success in riparian rehabilitation in the PT MSSP HCV area as of September 2023:</p> <table border="1"> <thead> <tr> <th>Local names</th> <th>Scientific names</th> <th>Number of dead plants</th> <th>Number of live plants</th> </tr> </thead> <tbody> <tr> <td>Pulai</td> <td><i>Alstonia scholaris</i></td> <td>248</td> <td>303</td> </tr> <tr> <td>Mahoni</td> <td><i>Swietenia mahagoni</i></td> <td>80</td> <td>120</td> </tr> <tr> <td>Trembesi</td> <td><i>Samanea saman</i></td> <td>130</td> <td>70</td> </tr> <tr> <td>Matoa</td> <td><i>Pometia pinnata</i></td> <td>14</td> <td>26</td> </tr> <tr> <td>Ketapang</td> <td><i>Terminalia catappa</i></td> <td>50</td> <td>150</td> </tr> <tr> <td>Durian</td> <td><i>Durio zibethinus</i></td> <td>5</td> <td>5</td> </tr> <tr> <td>Bambu</td> <td><i>Bambusa vulgaris</i></td> <td>40</td> <td>160</td> </tr> <tr> <td>Alpukat</td> <td><i>Persea americana</i></td> <td>11</td> <td>9</td> </tr> <tr> <td>Duku</td> <td><i>Lansium domesticum</i></td> <td>15</td> <td>5</td> </tr> <tr> <td>Petai</td> <td><i>Parkia speciosa</i></td> <td>21</td> <td>9</td> </tr> <tr> <td>Nangka</td> <td><i>Artocarpus heterophyllus</i></td> <td>15</td> <td>15</td> </tr> <tr> <td colspan="2">Total</td> <td>629</td> <td>872</td> </tr> <tr> <td colspan="2">%</td> <td>42</td> <td>58</td> </tr> </tbody> </table> <p>This rehabilitation program shows that outcome of monitoring has taken into consideration for the HCV management plan.</p>	Local names	Scientific names	Number of dead plants	Number of live plants	Pulai	<i>Alstonia scholaris</i>	248	303	Mahoni	<i>Swietenia mahagoni</i>	80	120	Trembesi	<i>Samanea saman</i>	130	70	Matoa	<i>Pometia pinnata</i>	14	26	Ketapang	<i>Terminalia catappa</i>	50	150	Durian	<i>Durio zibethinus</i>	5	5	Bambu	<i>Bambusa vulgaris</i>	40	160	Alpukat	<i>Persea americana</i>	11	9	Duku	<i>Lansium domesticum</i>	15	5	Petai	<i>Parkia speciosa</i>	21	9	Nangka	<i>Artocarpus heterophyllus</i>	15	15	Total		629	872	%		42	58	
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Bambu	<i>Bambusa vulgaris</i>	40	160																																																								
Alpukat	<i>Persea americana</i>	11	9																																																								
Duku	<i>Lansium domesticum</i>	15	5																																																								
Petai	<i>Parkia speciosa</i>	21	9																																																								
Nangka	<i>Artocarpus heterophyllus</i>	15	15																																																								
Total		629	872																																																								
%		42	58																																																								
7.12.8	<p>(C) Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV- HCSA assessment since 15 November 2018, the Remediation and Compensation Procedures (RaCP) applies.</p>	<p>There is no new planting in Unit of Certification area after November 2018. Palm oil plantation develop between 1994 – 2005.</p>	Complied																																																								

	- Critical (Major) compliance -		
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Appendix B: GHG Reporting Executive Summary

The GHG emissions that were produced in **2022** for **PT Meridan Sejatisurya Plantation – Sei Pingai POM** and supply base was calculated using the PalmGHG Calculator version 4.0.1. The assessment team had verified the data input in the PalmGHG Calculator against operations records. PalmGHG Calculation Options selected 'Full version' and 'Exclude LUC Emission' calculation option is not applied. The records verified includes:

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

The summary of the Net GHG emitted in **2022** for **PT Meridan Sejatisurya Plantation – Sei Pingai POM** and supply base are as following:

Emission per product	tCO ₂ e/tProduct
CPO	0.92
PKO	0.00

Extraction	%
OER	20.92
KER	5.49

Production	t/yr
FFB Process	137,461.60
CPO Produced	28,757.44
PKO Produced	0.00

Land Use	Ha
OP Planted Area	9,280.69
OP Planted on peat	0.00
Conservation (forested)	60.76
Conservation (non-forested)	0.00
Total	9,341.45

Summary of Field Emission and Sink

	Own Crop*		Group		3 rd Party		Total		
	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	tCO ₂ e	tCO ₂ e / FFB	
Emission									
Land Conversion	79,157.82	0.58	0.00	0.00	0.00	0.00	79,157.82	0.58	
CO ₂ Emission from fertilizer	7,456.55	0.05	0.00	0.00	0.00	0.00	7,456.55	0.05	
NO ₂ Emission from Peat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NO ₂ Emission from Fertilizer	4,500.31	0.03	0.00	0.00	0.00	0.00	4,500.31	0.03	
Fuel Consumption	906.14	0.10	0.00	0.00	0.00	0.00	906.14	0.10	
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sink									
Crop Sequestration	-59,435.21	-0.43	0.00	0.00	0.00	0.00	-59,435.21	-0.43	
Conservation Sequestration	-611.55	-0.00	0.00	0.00	0.00	0.00	-611.55	-0.00	
Total	31,974.06	3.38	0.00	0.00	0.00	0.00	31,974.06	3.38	

*Note: Includes both estates and smallholders

Summary of Mill Emission and Credit

	tCO ₂ e	tCO ₂ e/tFFB
Emission		
POME	5,092.57	0.04
Fuel Consumption	440.97	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	-4,125.87	-0.03
Sales of EFB	0.00	0.00
Total	1,407.66	0.01

Summary of Kernel Crusher Emission and Credit (if applicable)

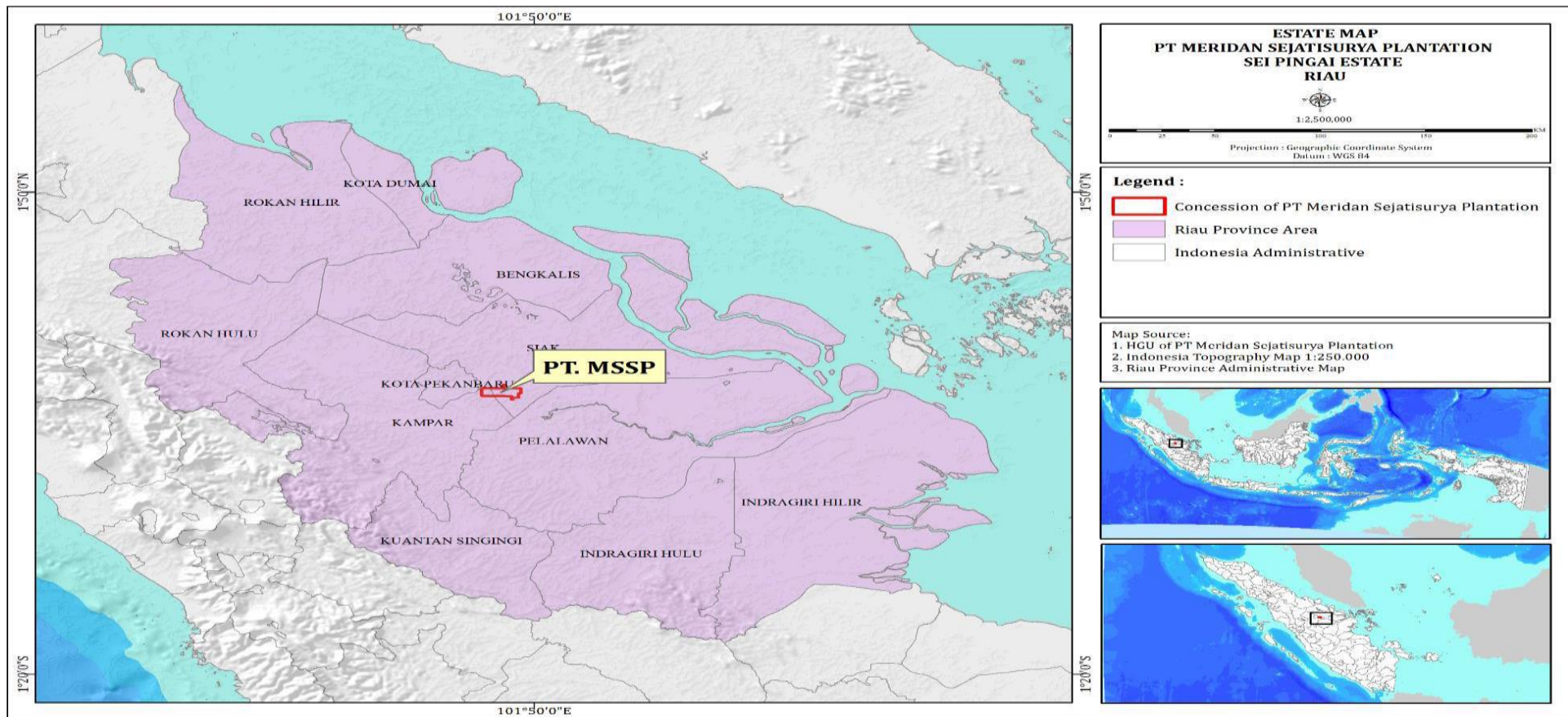
Emissions	tCO ₂ e
PK from own mill	0.00
PK from other source	0.00
Fuel Consumptions	0.00
Total Crusher emissions	0.00

*This mill has no kernel crusher operation.

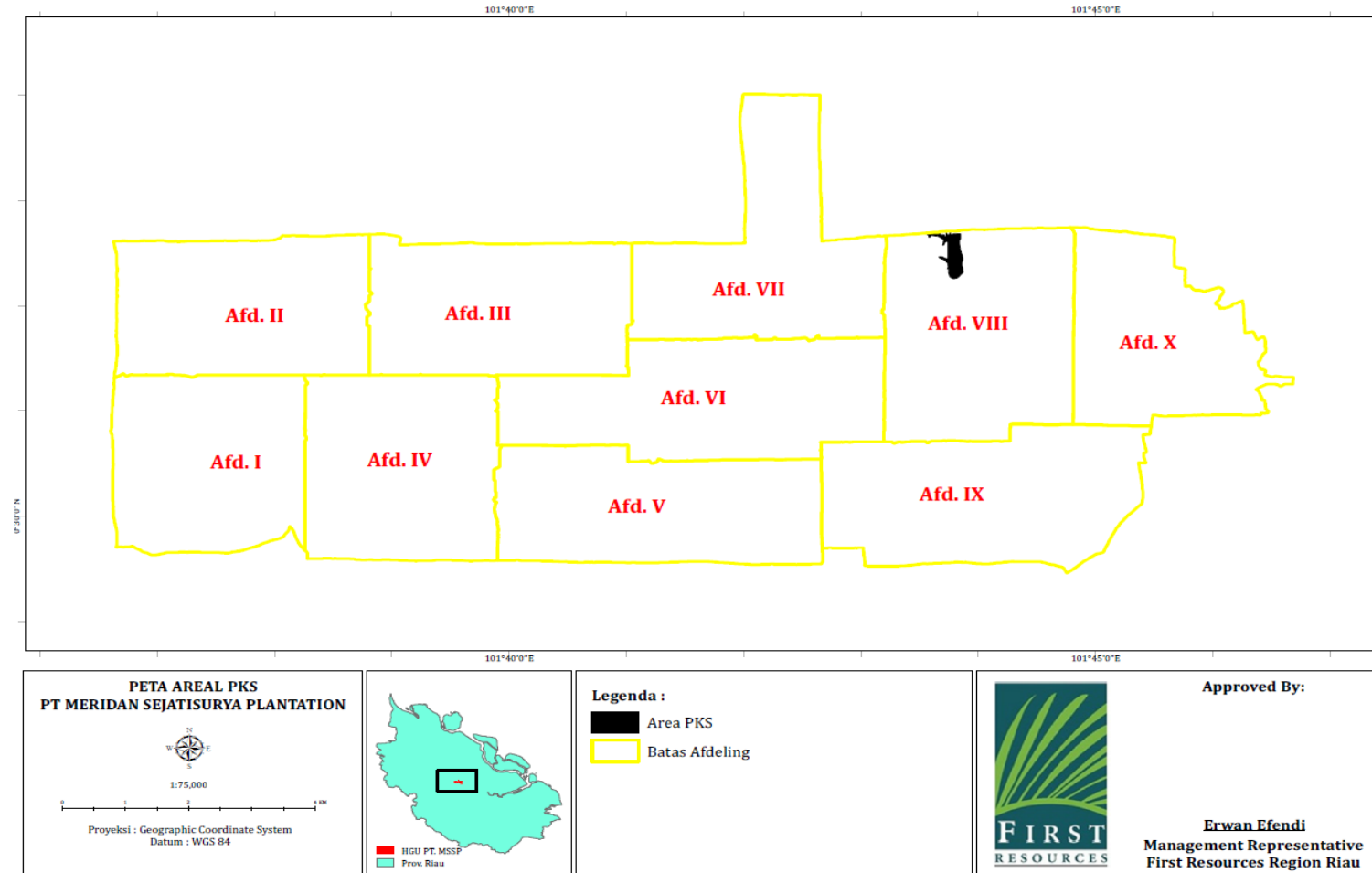
Palm Oil Mill Effluent (POME) Treatment:	
Divert to Compost (%)	0
Divert to anaerobic diversion (%)	100

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

Appendix C: Location Map of Certification Unit and Supply bases



Appendix D: Estate Field Map



Appendix E: List of Smallholder Registered and/or sampled

Not Applicable

Appendix F: List of Abbreviations

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