

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

<b>Client Company name (Parent Company):</b> <b>Koperasi Jasa Mutiara Kongbeng</b>
Client company Address: Jl. Danau Kerinci, Kel. Makmur Jaya, Kec. Kombeng, East Kutai Regency 75555, East Kalimantan Province, Indonesia
Certification Unit: <b>Koperasi Jasa Mutiara Kongbeng</b>
Location of Certification Unit: Jl. Danau Kerinci, Kel. Makmur Jaya, Kec. Kombeng, East Kutai Regency 75555, East Kalimantan Province, Indonesia
Date of Final Report: 7/6/2022

<b>TABLE of CONTENTS</b>	<b>Page No</b>
Section 1: Scope of the Assessment.....	3
1. Company Details .....	3
2. Certification Information .....	3
3. Other Certifications.....	4
4. Location(s) of Mill & Supply Bases .....	4
5. Description of Supply Base .....	4
6. Plantings & Cycle.....	4
7. Summary of Certified Tonnage of FFB (Own Certified Scope) .....	5
8. Summary of Certified Tonnage of FFB (from other certified unit(s)) .....	5
9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate).....	6
10. Summary of Certified Tonnage (not applicable for ISS) .....	6
11. Summary of Actual Volume sold .....	6
12. Independent Smallholders Certified Tonnage / Volume .....	9
13. Independent Smallholders Actual Sold Tonnage / Volume .....	9
Section 2: Assessment Process .....	9
2.1 Assessment Methodology, Programme, Site Visits.....	9
2.2 BSI Assessment Team .....	10
2.3 Assessment Plan.....	12
Section 3: Assessment Findings .....	16
3.1 Multiple Management Units and Time Bound Plan.....	16
3.2 Progress of scheme smallholders and/or outgrowers.....	17
3.3 Details of Nonconformities .....	21
3.3.1 Status of Nonconformities Previously Identified and Observations.....	38
3.3.2 Summary of the Nonconformities and Status .....	37
3.4 Stakeholders and previous land owner / user consultation.....	38
3.5 Impartiality and conflict of interest .....	424
Formal Signing-off of Assessment Conclusion and Recommendation .....	435
Appendix A: Summary of Findings .....	446
Appendix B: GHG Reporting Executive Summary .....	1419
Appendix C: Location Map of Certification Unit and Supply bases.....	150
Appendix D: Estate Field Map.....	1431
Appendix E: List of Smallholder Registered and sampled.....	152
Appendix F: List of Abbreviations.....	160

## Section 1: Scope of the Assessment

1. Company Details			
<b>Parent Company</b>	Koperasi Jasa Mutiara Kongbeng		
<b>RSPO Membership Number</b>	1-0320-21-000-00	<b>Membership Approval Date</b>	25 May 2021
<b>Address</b>	Jl. Danau Kerinci, Kel. Makmur Jaya, Kec. Kombeng, East Kutai Regency 75555, East Kalimantan Province, Indonesia		
<b>Palm Oil Mill / Group Manager / Estate (Certification Unit)</b>	Koperasi Jasa Mutiara Kongbeng		
<b>Location / Address</b>	Jl. Danau Kerinci, Kel. Makmur Jaya, Kec. Kombeng, East Kutai Regency 75555, East Kalimantan Province, Indonesia		
<b>Website</b>	-		
<b>Management Representative</b>	Sulastri	<b>E-mail</b>	<a href="mailto:koperasijasamutiarakongbeng@gmail.com">koperasijasamutiarakongbeng@gmail.com</a>
<b>Telephone</b>	+62 813-8008-1774	<b>Facsimile</b>	-

2. Certification Information			
<b>Certificate Number</b>	RSPO 761074	<b>Certificate Start Date</b>	07/06/2022
<b>Date of First Certification</b>	07/06/2022	<b>Certificate Expiry Date</b>	06/06/2027
<b>Scope of Certification</b>	Production of Fresh Fruit Bunch in Independent Smallholder Group		
<b>Visit Objectives</b>	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.		
<b>Assessment Cycle</b>	<input type="checkbox"/> Pre Assessment (Choose an item.) <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Annual Surveillance Assessment (ASA Choose an item.) <input type="checkbox"/> Recertification Assessment (Choose an item.) <input type="checkbox"/> Scope Extension		
<b>Applicable Standards / Normative Reference</b>	RSPO Certification System for P&C and RSPO ISH 2020 <input checked="" type="checkbox"/> RSPO Independent Smallholders Standard 2019 <input type="checkbox"/> Choose an item. National Interpretation Choose an item. for RSPO P&C 2018 for the Production of Sustainable Palm Oil		
<b>Supply Chain Module</b>	<input checked="" type="checkbox"/> Identity Preserved; <input type="checkbox"/> Mass Balance	<b>Mill Capacity</b>	N/A
<b>ISH certification Phase</b>	<input type="checkbox"/> Eligibility <input type="checkbox"/> Milestone A <input checked="" type="checkbox"/> Milestone B <input type="checkbox"/> Not Applicable		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

3. Other Certifications			
Certificate Number	Standard(s)	Certificate Issued by	Expiry Date
Nil			

4. Location(s) of Mill & Supply Bases			
Name (Mill / Supply Base / Group Manager / Smallholders)	Location	GPS Coordinates	
		Latitude	Longitude
Koperasi Jasa Mutiara Kongbeng (118 members)	Jl. Danau Kerinci, Kel. Makmur Jaya, Kec. Kombeng, East Kutai Regency 75555, East Kalimantan Province, Indonesia	1°08' 06.80" N	116°57' 02.60" E
Note:			

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
Koperasi Jasa Mutiara Kongbeng (118 members)	620.96	0	0	620.96	100
<b>Total</b>	<b>620.96</b>	<b>0</b>	<b>0</b>	<b>620.96</b>	<b>100</b>

6. Plantings & Cycle							
Estate / Smallholders	Age (Years)					Mature	Immature
	0 - 3	4 - 10	11 - 20	21 - 25	26 - 30		
Koperasi Jasa Mutiara Kongbeng	0	0	620.96	0	0	620.96	0
<b>Total (ha)</b>	<b>0</b>	<b>0</b>	<b>620.96</b>	<b>0</b>	<b>0</b>	<b>620.96</b>	<b>0</b>
Note:							

<b>7. Summary of Certified Tonnage of FFB (Own Certified Scope)</b>				
Estate / Smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (May 2022 – April 2023)
		Previous license period (N/A)	Current license period (N/A)	
Koperasi Jasa Mutiara Kongbeng	-	-	-	13,508.10
<b>Total</b>	<b>N/A</b>	<b>N/A</b>		<b>13,508.10</b>

**Note:** This is the initial certification, no estimated and actual of certified product.

<b>8. Summary of Certified Tonnage of FFB (from other certified unit(s))</b>				
Estate / Smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (May 2022 – April 2023)
		Previous license period (N/A)	Current license period (N/A)	
N/A				
<b>Total</b>		<b>N/A</b>		

**Note:** This is the initial certification, no summary of certified product.

<b>9. Summary of Non-Certified Tonnage of FFB (outside supplier – excluded from certificate)</b>				
Out growers / smallholders	Tonnage / year			
	Estimated last year (N/A)	Actual (N/A)		Forecast (May 2022 – April 2023)
		Previous license period (N/A)	Current license period (N/A)	
N/A				
<b>Total</b>	<b>N/A</b>	<b>N/A</b>		<b>N/A</b>

**Note:** This is the initial certification, no summary of certified/uncertified product.

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

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)
	N/A			
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Note:</b>				

10. Summary of Certified Tonnage (not applicable for ISS)			
Estimated last year (N/A)	Actual (N/A)		Forecast (N/A)
	Previous license period (N/A)	Current license period (N/A)	
<b>FFB</b>	<b>FFB</b>		<b>FFB</b>
N/A	N/A	N/A	N/A
<b>CPO (OER: %)</b>	<b>CPO (OER: %)</b>		<b>CPO (OER: %)</b>
N/A	N/A	N/A	N/A
<b>PK (KER: %)</b>	<b>PK (KER: %)</b>		<b>PK (KER: %)</b>
N/A	N/A	N/A	N/A
<b>Note:</b>			

10A. Monthly Records of Certified CPO & PK since the last audit			
No.	Month - Year	Certified CPO (mt)	Certified PK (mt)
1	N/A		
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>
<b>Note:</b>			

11. Summary of Actual Volume sold					
Current License period (N/A)					
	RSPO Certified	Other Schemes Certified		Conventional	Total
		ISCC	Others		
<b>CPO (MT)</b>	N/A				
<b>PK (MT)</b>	N/A				
<b>Credits</b>	N/A				
Previous License period (N/A)					

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>CPO (MT)</b>	N/A				
<b>PK (MT)</b>	N/A				
<b>Credits</b>	N/A				

**Note:** This is the initial certification, no summary of certified/uncertified product sold.

<b>11A. Records of Certified CPO &amp; PK Sold under PalmTrace since the last audit (if any)</b>				
No.	Buyers Name	Palmtrace Trading License Number	Certified CPO Sold (mt)	Certified PK Sold (mt)
	N/A			
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

**Note:**

<b>11B. Records of CPO &amp; PK Sold under other schemes since the last audit (if any)</b>				
No.	Buyers Name	Scheme Name	CPO Sold (mt)	PK Sold (mt)
	N/A			
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>

**Note:**

<b>11C. Records of CPO &amp; PK Sold as conventional since the last audit (if any)</b>			
No.	Buyers Name	CPO Sold (mt)	PK Sold (mt)
	N/A		
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>

**Note:**

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

**Note:**

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

12. Independent Smallholders Certified Tonnage / Volume									
	Estimated last year (N/A)			Actual (N/A)			Forecast (May 2022 – April 2023)		
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			13,508.10
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	

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					
<b>TOTAL</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Note:** This is the initial certification, no summary of certified/uncertified product sold.

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

**Note:** This is the initial certification, no summary of certified/uncertified product sold.

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						
<b>TOTAL</b>			<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**Note:** This is the initial certification, no summary of certified/uncertified product sold.



## Section 2: Assessment Process

### Certification Body:

BSI Services Malaysia Sdn. Bhd. (ASI Accreditation Number: ASI-ACC-067)  
Suite 29.01 Level 29, The Gardens North Tower,  
Mid Valley City, Lingkaran Syed Putra,  
59200 Kuala Lumpur, Malaysia.  
Tel +60 (3) 9212 9638 Fax +60 (3) 9212 9639  
Representative: Nicholas Cheong ([Nicholas.Cheong@bsigroup.com](mailto:Nicholas.Cheong@bsigroup.com))  
Website: [www.bsigroup.com](http://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 **7 – 9 February 2022**. 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 **31/12/2022**.

The approach to the audit was to treat the independent smallholders 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 **19 April 2022**. 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. RSPO Independent Smallholder Standard 2019 was used as the normative reference to assess compliance. The comments made by external stakeholders were also taken into account in the assessment.

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

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

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 3)	Year 5 (ASA 4)
Koperasi Jasa Mutiara Kongbeng (118 members)	X	X	X	X	X

**Tentative Date of Next Visit: May 1, 2023 - May 3, 2023**

**Total Number of Mandays: 9**

**2.2 BSI Assessment Team**

Name	Role	Competency
Mujinius Jalaraya	Team Leader	<p><b>Education:</b> Holds a Bachelor Degree majoring in Forest Resources Conservation and Ecotourism from Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> 6 years working experience in palm oil plantations as SHE Assistant at PT. Astra Agro Lestari Tbk and Sustainability Supervisor at Teladan Prima Group. 8 years working experience as RSPO Auditor / Lead Auditor.</p> <p><b>Training attended:</b> Completed ISO 9001 Lead Auditor course, ISPO Lead Auditor course, Endorsed RSPO P&amp;C Lead Auditor course, Endorsed RSPO SCCS Lead Auditor course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISO 14001 Internal Auditor Training, ISO 45001 Lead Auditor course, OHS Expert Training, SMETA Requirements Training</p> <p><b>Aspect covered in this audit:</b> During this assessment, he assessed on the aspects of OHS, Environmental, HCV management and monitoring, Group Manager.</p> <p><b>Language proficiency:</b> He is fluent English and Bahasa Indonesia.</p>
Nanang Rusmana	Team member	<p><b>Education:</b> Holds a Bachelor Degree of Forestry from Bogor Agricultural University (IPB)</p> <p><b>Work Experience:</b> 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><b>Training attended:</b> Completed ISO 9001:2015 Lead Auditor Course, ISPO Auditor Course, ISO 14001:2015 Lead Auditor Course, ISO 45001:2018 Lead</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>Auditor Course, Endorsed RSPO P&amp;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.</p> <p><b>Aspect covered in this audit:</b> During this assessment he assessed on the aspects of Agronomy best management practices, smallholder policy, and Group Manager.</p> <p><b>Language proficiency:</b> He is fluent in English and Bahasa Indonesia.</p>
Pratama Agung Sedayu	Team Member	<p><b>Education:</b> Holds a Bachelor Degree majoring Social Economic of Agriculture, University of Jenderal Soedirman.</p> <p><b>Work Experience:</b> 12 years of practical auditing experience with several accredited Certification Bodies covering assessment against Organic programs, RSPO, FSC, Timber certification, ISO 9001 and ISO 14001. 2 years working experience as consultant on FSC and SVLK certification and independent verifier on BioCert, SDS under CAFÉ Practices program..</p> <p><b>Training attended:</b> Completed the ISO 9001 Lead Auditor Course, ISO 14001 Lead Auditor Course, OHSAS 18001 Lead Auditor Course, Introductory Course for High Conservation Value and High Carbon Stock (HCS) in Oil Palm Plantation, ISPO Lead Auditor endorsed Course and Endorsed RSPO P&amp;C Lead Auditor Course and Endorsed RSPO SCCS Lead Auditor Course, SMETA Requirements training.</p> <p><b>Aspect covered in this audit:</b> During this assessment he assessed on the aspects of legal, supply chain and social.</p> <p><b>Language proficiency:</b> He is fluent in English and Bahasa Indonesia.</p>
Eko Prastio Ramadhan	Team Member	<p><b>Education:</b> Holds a Bachelor Degree in Forest Resources Conservation and Ecotourism from Forestry Faculty, Bogor Agricultural University (IPB).</p> <p><b>Work Experience:</b> Over 4 years of working experience in biodiversity officer with Birdlife Indonesia and consultant with PT Inoa Konsultindo. Over 2½ years of working experience in palm oil estate with PT Salim Ivomas Pratama Tbk and Capitol Plantation Group implementing sustainability. Over 4½ years of working experience as RSPO P&amp;C Certification Program Manager and auditor covering standard such as RSPO P&amp;C, RSPO SCCS, ISPO, ISO 9001 and ISO 14001.</p> <p><b>Training attended:</b> Completed ISO 14001:2015 Lead Auditor Course, Endorsed RSPO P&amp;C Lead Auditor Course, Social Impact Assessment Training, Endorsed RSPO SCC Auditor Lead Auditor Course, ISPO Auditor Batch 19 Training, ISO 9001 Lead Auditor Course and Identification of HCV Areas Training.</p> <p><b>Aspect covered in this audit:</b> In this audit, he assessed the aspects of legal, BMP and ICS.</p> <p><b>Language proficiency:</b> He is fluent in English and Bahasa Indonesia</p>
Dr. Suhaili Bin Sahari	Peer Reviewer	<p><b>Education:</b> 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>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p><b>Work Experience:</b> 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 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><b>Training attended:</b></p> <ol style="list-style-type: none"> <li>1. ISO 9001:2015 Lead Auditor and Internal Auditor</li> <li>2. Occupation Health &amp; Safety</li> <li>3. ISO 14001:2015 Standard</li> <li>4. RSPO Standards: RSPO P&amp;C 2018 MY-NI 2019</li> <li>5. MSPO Standards: MS 2530:2013 part 1, 2 , 3 and 4</li> <li>6. Problem Solving Technique: 8 D, ICC, QCC, Systematic PS</li> <li>7. HACCP MS 1480:2019</li> <li>8. GAP Standard: Global GAP, Euro GAP</li> <li>9. ASI Peer Reviewer training</li> </ol>
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**Accompanying Persons:**

Name	Role
Nil	

**2.3 Assessment Plan**

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

**Onsite Assessment Plan**

Date	Time	Subjects	EPR	MJ	NR	PS
Sunday/ Minggu, 06/02/2022	07.35 -	Flight    Penerbangan Jakarta – Balikpapan	√	√	√	√
		Penerbangan Balikpapan - Berau	√	√	√	√
		Traveling to unit of certification    Perjalanan Berau ke Kombeng	√	√	√	√

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Date	Time	Subjects	EPR	MJ	NR	PS
Monday / Senin, 07/02/2022	08.00 – 08.30	<b>Opening Meeting    Pertemuan Pembuka</b> - Presentation by Lead Auditor    Presentasi Pembuka oleh Ketua Tim Audit. - Ensuring audit scope, requirements, document access permission and clarifying audit plan    Konfirmasi ruang lingkup penilaian, syarat dan ketentuan, akses dokumen dan memastikan rencana audit.	√	√	√	√
	08.30 – 12.00	<b>Document and records verification; Interview with Group Manager and ICS</b>    Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng <ul style="list-style-type: none"> <li>• A – SKI: Persyaratan entitas kelompok dan pengelolaan kelompok    <i>A – ICS: Group entity and group management requirements.</i></li> <li>• B – SKI: Kebijakan dan Pengelolaan    <i>B – ICS: Policies and management.</i></li> <li>• C – SKI: Perencanaan Usaha Kelompok    <i>C– ICS: Group Business planning.</i></li> <li>• D – SKI: Sistem Perdagangan Kelompok untuk Volume TBS Bersertifikat    <i>D – ICS: Group trading system for certified volumes.</i></li> </ul>	√	√	√	√
	12.00 – 14.00	Break	√	√	√	√
	14.00 – 16.00	<b>Document and records verification; Interview with Group Manager and ICS continued</b>    Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng	√	√	√	√
	16.00 – 17.00	<b>Reporting</b>	√	√	√	√
Tuesday / Selasa, 08/02/2022	08.00 – 12.00	<b>Onsite visit    Kunjungan lapangan:</b> Field observation to sample plots    Verifikasi lapangan ke sampel plot/kapling petani terkait implementasi persyaratan Standar Pekebun Swadaya RSPO. Sample of farmers    Sampel petani anggota <b>18 petani.</b>		√	√	√
		<b>Stakeholder consultation</b>    Konsultasi dengan pemangku kepentingan (Stakeholder): <ul style="list-style-type: none"> <li>- Government Agencies    Dinas Pertanian/Perkebunan, dan Kantor Pertanahan/BPN);</li> <li>- Villages    Wakil Masyarakat Desa.</li> <li>- FFB collector/agent    Penampung TBS.</li> <li>- FFB Transporter/Contractor    Kontraktor Angkut TBS</li> </ul>	√			
	12.00 – 14.00	Lunch Break    Istirahat dan Makan Siang	√	√	√	

## RSPO P&C Public Summary Report

### Revision 12 (Jun 2021)

Date	Time	Subjects	EPR	MJ	NR	PS
	14.00 – 16.00	<b>Onsite visit continued    Kunjungan lapangan (lanjutan)</b> Sample of existing farmers    Sampel petani anggota (lanjutan)		√	√	√
		<b>Stakeholder Consultation continued   </b> Konsultasi para pihak (lanjutan)	√			
	16.00 – 17.00	<b>Reporting</b>	√	√	√	√
Wednesday / Rabu, 09/02/2022	08.00 – 12.00	Document and records verification    Verifikasi dokumen dan rekaman terkait penerapan Standar Pekebun Swadaya RSPO, 2019. <ul style="list-style-type: none"> <li>• Principle 1    Prinsip 1: Mengoptimalkan produktivitas, efisiensi, dampak positif dan ketahanan.</li> <li>• Principle 2    Prinsip 2: Legalitas, penghormatan terhadap hak atas tanah dan kesejahteraan masyarakat.</li> <li>• Principle 3    Prinsip 3: Penghormatan terhadap HAM, termasuk hak dan kondisi pekerja.</li> </ul> Principle 4    Prinsip 4: Melindungi, mengkonservasikan dan meningkatkan ekosistem dan lingkungan.	√	√	√	√
	12.00 – 14.00	Lunch Break    Istirahat dan Makan Siang	√	√	√	√
	14.00 – 16.00	<b>Document and records verification; Interview with Group Manager and ICS continued   </b> Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng	√	√	√	√
	16.00 – 17.00	<b>Closing Meeting    Rapat Penutupan</b>	√	√	√	√

#### NCR Closure Assessment Plan

Date	Time	Subjects	PS	EPR
Monday/ Senin, 18/04/2022	07.35 -	Flight    Penerbangan Jakarta – Balikpapan	√	√
		Penerbangan Balikpapan - Berau	√	√
		Traveling to unit of certification    Perjalanan Berau ke Kombeng	√	√
Tuesday / Selasa, 19/04/2022	08.00 – 08.30	<b>Opening Meeting    Pertemuan Pembuka</b> <ul style="list-style-type: none"> <li>- Presentation by Lead Auditor    Presentasi Pembuka oleh Ketua Tim Audit.</li> <li>- Ensuring audit scope, correction &amp; corrective action progress, requirements, document access permission and clarifying audit plan    Konfirmasi ruang lingkup penilaian, syarat dan ketentuan, akses dokumen dan memastikan rencana audit.</li> </ul>	√	√

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Date	Time	Subjects	PS	EPR
	08.30 – 12.00	<b>Document and records verification; Interview with Group Manager and ICS</b>    Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng		√
		<b>Onsite visit    Kunjungan lapangan:</b> Field observation to sample plots    Verifikasi lapangan ke sampel plot/kapling petani terkait implementasi persyaratan Standar Pekebun Swadaya RSPO & ISPO. Sample of farmers    Sampel petani anggota.	√	
	12.00 – 14.00	Break	√	√
	14.00 – 16.00	<b>Document and records verification; Interview with Group Manager and ICS continued</b>    Verifikasi dokumen dan rekaman; Wawancara dengan Group Manager dan ICS Koperasi Jasa Mutiara Kongbeng	√	√
	16.00 – 17.00	<b>Reporting and Closing Meeting</b>	√	√

### 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?	The certificate holder is a single member. Not Applicable	Not Applicable
Have all the estates and mills certified within five (5) years after obtaining RSPO membership?	Not Applicable	Not Applicable
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.	Not Applicable	Not Applicable
Any deviations from the maximum periods requires approval by the RSPO Secretariat.	Not Applicable	Not Applicable
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?	Not Applicable	Not Applicable
Have there been any isolated lapses in implementation of the plan? If yes a <b>Minor</b> non-compliance shall be raised	Not Applicable	Not Applicable
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 <b>Major</b> non-compliance shall be raised	Not Applicable	Not Applicable
<b>Un-Certified Units or Holdings</b>		
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.	Not Applicable	Not Applicable
Any new plantings since January 1 <sup>st</sup> 2010 shall comply with the RSPO New Plantings Procedure.	Not Applicable	Not Applicable
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.	Not Applicable	Not Applicable
Any Labor disputes are being resolved through a mutually agreed process, in accordance with RSPO P&C criterion 4.2	Not Applicable	Not Applicable
Any Legal non- compliance is being addressed through measures consistent with the requirements of RSPO P&C criteria 2.1	Not Applicable	Not Applicable



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

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.	Not Applicable	Not Applicable
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?	Not Applicable	Not Applicable
Have there been any stakeholder (including NGO) consultation conducted?	Not Applicable	Not Applicable

**3.2 Progress of scheme smallholders and/or outgrowers**

<b>Progress of scheme smallholders or outgrowers towards compliance with relevant standards</b>		
<b>Requirement</b>	<b>Remarks</b>	<b>Compliance</b>
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.	Not Applicable	Not Applicable

**Approved Time Bound Plan**

Not Applicable for Independent Smallholder.

### 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 12 Critical; no Minor nonconformities and 1 Opportunity For Improvement raised. The Koperasi Jasa Mutiara Kongbeng Certification unit 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			
<b>NCR Ref #</b>	2165024-202202-M1	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	1.2 MSB Major		
<b>Statement of Nonconformity:</b>	Organization are not maintain the records of production data of all FFB sold by smallholder member.		
<b>Requirement Reference:</b>	Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale		
<b>Objective Evidence:</b>	Based on the document review it was known that the organization has not been able to provide the actual production data for members for the last 1 year (February 2021 – January 2022) for members who sell their FFB to the FFB Collector, Actual Production Data for the last 1 year has only been recorded from the members who sell their FFB to the Mill.		
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Develop a work program for monitoring smallholder members production data.            Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established a work program for 2022 that consist of FFB data monitoring in monthly basis. Records was reviewed such as Koperasi Jasa Mutiara Kongbeng Certification Work Program 2022.</li> <li>2. Make a logbook production and record members FFB production data.            Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has made a logbook to record member's FFB production data. In the logbook contain farmer's name, date, FFB production and PIC signature. Record of FFB production was seen for Muhammad Tang (19 February 2022, FFB production 6,900 Kg); Akbar (22 February 2022, FFB production 7,130 Kg) ; and Muhammad Amin (26 February 2022. FFB production 3,700 Kg)</li> <li>3. Develop SOP for harvesting data collection mechanism.            Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established a procedure for harvesting data collection called "SOP Pengumpulan Data Hasil Panen No. 044/SEK/ICS/JMK/II/2022" dated 15 February 2022. In procedure stated about:           <ul style="list-style-type: none"> <li>✓ To ensure FFB harvested not mixed between certified and uncertified FFB</li> <li>✓ Asked and keep the weighting ticket and payment evidence from agent.</li> </ul> </li> </ol>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	<ul style="list-style-type: none"> <li>✓ Record harvesting data into logbook harvesting production d. PIC for production data will recap all production data minimal per 6 month.</li> <li>✓ All production data reported and recap by the Secretary.</li> </ul>
<b>Root Cause Analysis:</b>	There is no PIC appointed to collect, record and maintain data on FFB production produced and sold by smallholder members.
<b>Corrective Actions:</b>	<p>1. Appoint PIC to collect, record and maintain data on FFB production produced and sold by smallholder members.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has appointed Ibu Arfah Indah as PIC for production data with letter Nomor : 026/SK/GM/JMK/03/2022 about "Penunjukkan PIC Pencatatan dan Pengumpulan Data Produksi" dated 15 March 2022. Interview was conducted with Ibu Arfah Indah, it was observed she understand about her responsibilities as PIC.</p> <p>2. Management to monitors the production data collection team every month.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established work program for production monitoring. The monitoring was conducted in monthly basis by Pak Rijal (Monitoring Officer) and reported to Ibu Arfah Indah as PIC for collect, record and maintain data on FFB production. Records was reviewed such as "Ceklist Monitoring Data Produksi Koperasi Jasa Mutiara Kongbeng" for January 2022 and February 2022. In the checklist contain date, document name, name of monitoring officer and sign of monitoring officer.</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M2	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	1.3 MSB Major		
<b>Statement of Nonconformity:</b>	Based on field visit to smallholder plots, it was found some smallholder members were not adopted the Good Agriculture Practice procedure properly in their farms, particularly in upkeep procedure.		
<b>Requirement Reference:</b>	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.		
<b>Objective Evidence:</b>	Koperasi Jasa Mutiara Kongbeng has had upkeep procedure No.17/SEK/ICS/JMK/I/2021 that approved by ICS Manager since 21 January 2021. However, during field visit to smallholder plots sampled it was found in the several plots that the weed condition is out of control, sample seen on the plots of members: Suherman, Mustamin, Lukman, Safitri, Akbar, Muhamad Tang.		
<b>Corrections:</b>	1. Identify and check the condition of the member plots and develop a weed control program for the plots of members who are uncontrolled.		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	<p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct verification to farmers plot regarding weed control on 2 - 4 April 2022. There are 11 farmers plots that have been verified which is Suherman (plots number 77 and 78), Rijal Pabi (plots number 129), Nurmawati (plots number 130), Bahtiar (plots number 122), Saniasa (plots number 123, 124 and 125) and Alyas (plots number 146, 146.2 and 147). All plots in good condition.</p> <p>2. Document the results of the implementation of weeds control in members plots.</p> <p>Audit Team Verification: Based on verification to farmers plot regarding weed control on 2 - 4 April 2022. There are 11 farmers plots that have been verified which is Suherman (plots number 77 and 78), Rijal Pabi (plots number 129), Nurmawati (plots number 130), Bahtiar (plots number 122), Saniasa (plots number 123, 124 and 125) and Alyas (plots number 146, 146.2 and 147). All plots in good condition. Based on interview with sampled smallholder issued with NC as abovementioned, they admitted given information and now understand Good Agriculture Practice in form of weed control, frond cutting and stacking for oil palm plantation. Additional sample smallholder interviewed Alyas, the plantation is in good condition and he understood the oil palm plantation upkeep.</p>
<b>Root Cause Analysis:</b>	Lack of understanding of members regarding good agriculture practices and lack of supervision from the ICS Team.
<b>Corrective Actions:</b>	<p>1. To conduct refreshment training related to weeds control and implementation of best plantation management.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct refreshment training by visiting each farmers house on 19 February - 10 April 2022. In total there are 30 farmers that visited in that period. Records was reviewed such as "Berita Acara Kegiatan" and attendance list. Based on interview with sampled smallholder issued with NC as abovementioned, they admitted given information and now understand Good Agriculture Practice in form of weed control, frond cutting and stacking for oil palm plantation. Additional sample smallholder interviewed Alyas, the plantation is in good condition and he understood the oil palm plantation upkeep.</p> <p>2. Monitoring members' plots every 4 months, to ensure members' plantation are well maintained/Visits to farmers' fields who do good maintenance.</p> <p>Audit Team Verification: First monitoring was conducted on 2 - 4 April 2022 to 11 farmers plot which is Suherman (plots number 77 and 78), Rijal Pabi (plots number 129), Nurmawati (plots number 130), Bahtiar (plots number 122), Saniasa (plots number 123, 124 and 125) and Alyas (plots number 146, 146.2 and 147). All plots in good condition. Auditor has conduct field verification to Suherman's plot (059), Muhamad Tang's plot (128) and .Alyas's plot (149), it was observed the weed is in control condition.</p> <p>3. Provide annual training to cooperatives and members to implement good crop selection.</p> <p>Audit Team Verification: Annual training has stated in ICS Program 2022 included about weed control and monitoring. Next training will be conduct on July 2022.</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Assessment Conclusion:</b>	According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue. Non conformity status has been closed.
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Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M3	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	3.1 E, MSA, MSB Major		
<b>Statement of Nonconformity:</b>	The organization does not have a mechanism to ensure that the labor recruitment process complies with standards in the application of anti-forced labor policies.		
<b>Requirement Reference:</b>	<p>There is no use of forced labour</p> <p>E: Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).</p> <p>MSA: Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> <li>• Retention of identity documents including but not limited to passports;</li> <li>• Payment of recruitment fees by workers;</li> <li>• Contract substitution;</li> <li>• Involuntary overtime;</li> <li>• Lack of freedom of workers to resign;</li> <li>• Penalty for termination of employment;</li> <li>• Debt bondage;</li> <li>• Withholding of wages</li> </ul> <p>MSB: Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p>		
<b>Objective Evidence:</b>	<ol style="list-style-type: none"> <li>1. The organization have a Decree concerning Forced Labour, Discrimination and Human Trafficking but there are no details explanation about how the workers recruitment process to avoid forced labour.</li> <li>2. The organization does not have a mechanism to monitor the employment of workers for spraying and manuring that hired by the smallholder members.</li> <li>3. The organization have a template for Work Agreement, but further verification based on document review and interview with ICS team, it was found there are no Work Agreement for Harvesters (17 peoples) who join the Harvesting Manage.</li> <li>4. Based on interview with harvesters during field observation, it was found that they do not have a contract for their work.</li> </ol>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Corrections:</b>	<p>1. Issued a decree on the determination of manpower, for prospective cooperative and field workers</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established a Decree about manpower mainly called "SK Nomor 025/SK/JMK/02/2022 tentang Persyaratan Calon Pekerja Koperasi JMK" dated 13 February 2022. In the decree stated that the requirement to become workers such as have a health condition, mandatory to have ID Card (KTP), can work in a team, education minimum middle high school (SMP/MTs) and discipline. There are also a requirement to comply the manpower regulation such as no underage worker and no forced labour.</p> <p>2. Make a work agreement for harvesters who follow harvesting management.</p> <p>Audit Team Verification: Harvesters in Koperasi Jasa Mutiara Kongbeng has a work agreement. In the work agreement stated about information of Koperasi and the worker (name, address and age), position and wage. Records was reviewed such as Work Agreement for Salama dated 4 March 2022, Work Agreement for Syamsuddin dated 4 March 2022 and Ashar dated 2 March 2022.</p>
<b>Root Cause Analysis:</b>	JMK Cooperative has not established a mechanism for recruiting employees by farmer members because most of the workers recruited are relatives and work agreements are made verbally/unwritten.
<b>Corrective Actions:</b>	<p>1. Disseminate the decree on workers criteria to land owners (smallholder members).</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has disseminate the decree by visiting each farmers house on 19 February - 10 April 2022. In total there are 30 farmers that visited in that period. Records was reviewed such as "Berita Acara Kegiatan" and attendance list.</p> <p>2. Monitor and collect data on workers working on the land.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conducted monitoring of workers based on document "Daftar Monitoring Pekerja" dated 13 April 2022. Based on the document there are 19 Harvesters that worked for 29 farmers.</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M4	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	3.2 MSA, MSB Major		
<b>Statement of Nonconformity:</b>	KSU Jasa Mutiara Kongbeng has not consistently implemented no child labour policy.		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Requirement Reference:</b>	<p>Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</p> <p>MSA/MSB: Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>
<b>Objective Evidence:</b>	<p>During field visits to smallholder plots on behalf Firman P and interviews with workers, it was confirmed that harvest workers were assisted by their 15-year-old son, such as carrying fruit, frond stacking, citing loose fruit. The job of carrying fruit is a heavy and high-risk job for children under 17 years of age.</p>
<b>Corrections:</b>	<p>Re-socialization to the workers concerned (members or workers) that employing child for heavy and dangerous work is prohibited.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct re-socialization of no child labour policy by visiting each farmers house on 19 February - 10 April 2022. In total there are 30 farmers that visited in that period. Records was reviewed such as "Berita Acara Kegiatan" and attendance list.</p>
<b>Root Cause Analysis:</b>	<p>Lack of socialization and understanding of smallholder members/workers that employing child for heavy and dangerous work is prohibited.</p>
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Updating the warning sign against child labor. Audit Team Verification: Koperasi has installed several warning sign in farmers plot Muhammad Haris (Plot number 47).</li> <li>2. Socializing every 6 months to members and workers through field schools (Prohibition of child labor) Audit Team Verification: Program for socialization has determine in ICS Action Plan Program 2022 where the next socialization for child labour policy on August 2022.</li> <li>3. Conduct monitoring to ensure that no child laborers are employed for heavy and hazardous work. Audit Team Verification: Koperasi has conducted monitoring on 13 March 2022 on Sulastri's plot (198 and 199) and Nuraeni's plot (141). No child labour found in that plots. Based on interview with farmers namely Pak Anjas and Pak Firman, they understood about the no child labour policy and will implmented it. Group manager and ICS visit to the smallholder plots regularly (every 4 month), monitoring also conducted during internal audit to smallholder members to ensure there is no child labor use by smallholder members.</li> </ol>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M5	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	3.3 MSA, MSB Major		
<b>Statement of Nonconformity:</b>	Smallholders have paid harvest labor wages according to the minimum wage however it was not supported by documented evidence.		
<b>Requirement Reference:</b>	<p>Workers' pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.</p> <p>MSB/MSB: Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.</p>		
<b>Objective Evidence:</b>	Based on document review and interview with ICS team, there is no evidence that workers documentation of pay (payslip) was received by the workers.		
<b>Corrections:</b>	<p>1. Make a payment slip form and list of workers' salary receipts (Payroll Form or Book).</p> <p>Audit Team Verification: Koperasi has made payment slip form and list of workers salary receipts. Records has been reviewed such as "Berita Acara Kegiatan Pembayaran Gaji Anggota Petani dan Pekerja Periode February 2022" dated 24 February 2022 and "Daftar Nama Penerima Gaji Pemanen". Samples of payslip are :</p> <ul style="list-style-type: none"> <li>a. Harvester on behalf of Ashar, FFB 4,778 Kg, wages per kg is IDR 200 so total wages is IDR 955,600</li> <li>b. Harvester on behalf of Randi, FFB 7,931 Kg, wages per kg is IDR 200 so total wages is IDR 1,586,100</li> <li>c. Harvester on behalf of Rahman, FFB 30,370 Kg, wages per kg is IDR 200 so total wages is IDR 6,074,000</li> </ul> <p>2. Keep an archived copy of the owner's and workers' pay slips.</p> <p>Audit Team Verification: It was observed, koperasi has kept the copy of workers' payslip in the office</p>		
<b>Root Cause Analysis:</b>	The cooperative has not yet determined the format of the wage payment slip and has not properly documented the payment of wages.		
<b>Corrective Actions:</b>	<p>Record and documenting wage payment slips and keep a list of wage receipts and their slips at the office by ICS.</p> <p>Audit Team Verification: Based on observation, all records of payslip, work agreement and farmers/owner pay slips has been kept in office.</p>		
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M6	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	3.5 MSB Major		
<b>Statement of Nonconformity:</b>	Organizations and independent smallholders have not yet ensured that first aid kits can be properly accessed by workers in the field.		
<b>Requirement Reference:</b>	<p>Working conditions and facilities are safe and meet minimum legal requirements. MSB: Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> <li>• Safe and adequate housing, where applicable,</li> <li>• Access to basic first aid supplies</li> <li>• Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work.</li> <li>• Adequate drinking water</li> <li>• Access to toilets</li> </ul>		
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>- Based on the field visit to the smallholder plots on behalf Abdul Manan it was found that there were harvesting activities carried out by the workers, there was a foreman/field supervisor but there was no first aid kit brought by the foreman/field supervisor.</li> <li>- Based on field visits to the smallholder plots on behalf Saniasa and Russia, it is known that there are harvesting activities carried out by workers, but there are no first aid kits that can be accessed in the field.</li> <li>- Based on field visits to smallholder plots on behalf Saniasa, Muhamad Tang and Nurmawati it was found that spraying activities were carried out independently but only used PPE in the form of masks, gloves and shoes. Meanwhile, based on the results of the risk analysis, spray workers are required to use PPE in the form of: masks, gloves, shoes and aprons.</li> </ul>		
<b>Corrections:</b>	<ul style="list-style-type: none"> <li>- Conducting First aid and OHS training (use of PPE and occupational hazards in the field) to smallholder members and workers. Audit team verification : Koperasi has attended First Aid Kit Training and establishment of Pos Unit Kesehatan dan Keselamatan Kerja dated 23 February 2022. Instructor for training from Puskesmas Muara Wahau and there are 4 (four) representatives from Koperasi Jasa Mutiara Kongbeng which is Rafik, Lukman, Sulastri Rahmawati and Arfah Indah. Koperasi also have a diagram or flow process for first aid handling and emergency contact person.</li> <li>- Provide a first aid kit for the foreman/field supervisor. Audit team verification : Evidence of first aid delivery to the foreman are available. Based on records "Berita Acara Kegiatan Penyerahan Kotak P3K" dated 16 March 2022. Based on field visit and interview with sampled smallholder with NC, Saniasa, Rusiah they admit provided with information on first aid kit distribution and understood how to reach the kit.</li> </ul>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Root Cause Analysis:</b>	Have not conducted training related to First Aid and lack of understanding of members/workers regarding the OHS implementation particularly in the use of PPE according to the results of the risk analysis.
<b>Corrective Actions:</b>	<ul style="list-style-type: none"> <li>- Conducting refreshment for first aid and OHS training to smallholder members/workers once a year. Audit team verification : Refreshment training program is available in ICS Action Plan Program 2022 and for next first aid training will be conduct on July 2022.</li> <li>- Monitoring the use of PPE in the field and monitoring the first aid kit every 4 months. Audit team verification: Based on document review, PPE monitoring logbook is available. Last monitoring was on 13 March 2022 in Humrah's plot (109), Ramlah's plot (201) and Hj Cyupe (01, 202, 203 and 204). All workers using appropriate PPEs. Based on field visit and interview with sampled smallholder with NC, Saniasa, Muhammad Tang and 1 additional sample Abdul Manan - they now understood appropriate PPE for spraying activity: helmet, goggle, respiratory mask, hand glove, apron, rubber boot.</li> </ul>
<b>Assessment Conclusion:</b>	According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue. Non conformity status has been closed.

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M7	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	3.5 MSB Major		
<b>Statement of Nonconformity:</b>	There is no evidence that smallholder member commit to phase out paraquat usage and implementing BMPs for all pesticide use.		
<b>Requirement Reference:</b>	<p>Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.</p> <p>Eligibility: Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by:</p> <ul style="list-style-type: none"> <li>• Immediately stopping purchasing of these pesticides</li> <li>• Phasing out use of remaining stock by MS A</li> <li>• Providing information for the group manager to keep record of pesticide purchase and use. (Refer to appendix 1)</li> </ul> <p>Milestone B: Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.</p>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>• There is no evidence that member farmers are committed to immediately stopping the purchase and use of paraquat and providing group managers with pesticide use data.</li> <li>• Based on field visits and interviews with farmers and workers it was confirmed that there are still members of farmers and workers who use paraquat for weed control.</li> <li>• During field visits to plots on behalf Firman's land and interviews with workers it was confirmed that pesticide spraying did not use proper PPE (gloves, chemical masks and aprons) but only used medical masks.</li> </ul>
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. JMK Cooperative issues a decree prohibiting the use of paraquat. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has issued a decree No. 026/SK/JMK/02/2022 about Prohibition the use of paraquat for weed handling in certification farmers land dated 22 February 2022. This decree has been socialized on 9 April 2022 by face to face meeting. Records of socialization was reviewed such as "Berita Acara Kegiatan" and documentation.</li> <li>2. Make a joint commitment with all members not to use paraquat. Audit Team Verification: Joint commitment to not use paraquat is available based on "Surat Kesepakatan Bersama" dated 15 February 2022. Topics in the joint commitment are :             <ol style="list-style-type: none"> <li>a. Will comply to all activities or prohibition that suggested for RSPO certification</li> <li>b. No forced labour</li> <li>c. No child labour</li> <li>d. No use of paraquat for weed handling</li> </ol>             This joint commitment was signed by all members (118 farmers).           </li> </ol>
<b>Root Cause Analysis:</b>	<ol style="list-style-type: none"> <li>1. There is no decree stipulating that Cooperatives no longer use paraquat.</li> <li>2. Socialization on the prohibition of paraquat has not been 100% of the members, only those who attended the field school received socialization on the prohibition of the use of paraquat.</li> </ol>
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Conduct socialization to members through field schools and WhatsApp groups every 6 months regarding the prohibition of paraquats (Work program). Audit Team Verification: Socialization program available in ICS Certification Program 2022, and for socialization regarding paraquat will be conduct on July 2022 and December 2022.</li> <li>2. Placing a warning sign against using paraquat. Audit Team Verification: Warning sign has been installed in front of Koperasi office and in Pak Anjas's (57) plot.</li> <li>3. Monitoring to ensure that paraquat is no longer used by smallholder members. Audit Team Verification: Monitoring form for use of pesticide is available. Based on monitoring form dated 18 April 2022 and 19 April 2022 there are no paraquat being used. Based on interview with sampled smallholder, they given information on prohibit paraquat and now understood. They admitted no more use pesticide with a.i. paraquat.</li> </ol>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Assessment Conclusion:</b>	According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue. Non conformity status has been closed.
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Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M8	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	A.1.3 E, MSA, MSB Major		
<b>Statement of Nonconformity:</b>	SOP for Member Registration/Acceptance Requirements is not implemented consistently.		
<b>Requirement Reference:</b>	Eligibility: The group has membership requirements. Milestone A: The group has membership requirements. Milestone B: The group has membership requirements.		
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>• The requirements for registration/acceptance of members do not explain the requirements of the RSPO standard and describe the requirements for a structured evaluation;</li> <li>• Based on interviews and document verification, the field verification process and member registration as well as the acceptance process by the Approval Committee were not carried out sequentially. Minutes of Verification are carried out before the Registration Form.</li> <li>• Minutes of Verification are carried out before the Registration Form, sample seen:               <ol style="list-style-type: none"> <li>1. Rusiah, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 29 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Rusiah, 2 land parcels dated 12 January 2021.</li> <li>2. Mustamin, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 20 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Mustamin, dated 19 January 2021.</li> <li>3. Muhammad Tang, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 23 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Muhammad Tang, dated 10 January 2021.</li> <li>4. Nurmawati, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 9 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Nur Mawati, dated 19 January 2021.</li> <li>5. Suarni, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 11 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Ita, dated 13 January 2021.</li> <li>6. Mahmud, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 17 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Mahmud, dated 17 January 2021.</li> </ol> </li> </ul>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	<p>7. Asdar, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 20 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Asdar, dated 24 January 2021.</p> <p>8. Andi Zain, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 9 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Andi Zain, dated 13 January 2021.</p> <ul style="list-style-type: none"> <li>Based on the verification of documents on the minutes of land verification for certifying planters and the procedure for Member Registration No. 01/UPPA/ICS/JMK/I/2021 does not explain in detail the criteria for acceptance of certification members in accordance with the established requirements.</li> </ul>
<b>Corrections:</b>	<p>1. Improving the administrative documents for the acceptance of certification members according to the SOP. Audit Team Verification: KSU Jasa Mutiara Kongbeng has improve all the administrative document of smallholder member according to SOP. During audit it was confirmed that the document has improve and revise accordingly.</p> <p>2. Revise the SOP for accepting certification members. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has revised the procedure No 01/UPPA/ICS/JMK/I/2021 dated 21 February 2022 by restructure the requirement to become member of Koperasi.</p>
<b>Root Cause Analysis:</b>	<p>1. Limited human resources to verify data properly.</p> <p>2. Lack of learning or training to manage administration properly.</p>
<b>Corrective Actions:</b>	<p>1. Appoint a PIC in operative to handle the database of Cooperative members (Member data, Production, etc.). Audit Team Verification: Koperasi has appointed Ibu Arfah Indah as PIC through Letter No. 026/SK/GM/JMK/03/2022 Penunjukkan PIC Pencatatan Data Produksi dan Pengumpulan Data Anggota Sertifikasi.</p> <p>2. Conduct special training for the database team every 2 years. Audit Team Verification: Training program is available in ICS Certification Program 2022. For training and updating database will be conduct on May - August 202. After that, the training will be held every 2 years.</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M9	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	A 2.3 E, MSA, MSB Major		
<b>Statement of Nonconformity:</b>	KSU Jasa Mutiara Kongbeng has not provide Group Annual Training Plan related to RSPO and not all smallholder member attend the training provide by KSU Jasa Mutiara Kongbeng and Facilitator.		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Requirement Reference:</b>	<p>Eligibility: A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.</p> <p>Milestone A: The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p> <p>Milestone B: All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.</p>
<b>Objective Evidence:</b>	<ul style="list-style-type: none"> <li>• Based on document verification and interviews with the Group manager and ICS it was confirmed that KSU Jasa Mutiara Kongbeng does not have an annual training program plan for member farmers related to the RSPO</li> <li>• Based on document verification on the recording of training activities, it is known that there are some or several members of the smallholders who did not participate in the training activities organized by KSU Jasa Mutiara Kongbeng and the trainer facilitators.</li> <li>• KSU Jasa Mutiara Kongbeng has not been able to prove the approach taken for the implementation of training so that all members can take part in training activities in stages.</li> <li>• KSU Jasa Mutiara Kongbeng does not yet have a first aid training program for PICs who are given the responsibility to handle first aid.</li> </ul>
<b>Corrections:</b>	<p>Conduct internal Cooperative and ICS meetings to make annual work and training programs.</p> <p>Audit Team Verification: Koperasi has conduct internal meeting on 19 February 2022. Records has been reviewed such as "Berita Acara Kegiatan" and Attendance list (17 members).</p>
<b>Root Cause Analysis:</b>	<p>The ICS team does not develop an annual training program and has not made any efforts to ensure that all members receive training.</p>
<b>Corrective Actions:</b>	<ol style="list-style-type: none"> <li>1. Cooperatives/ICS conduct a review every 4 months to evaluate the progress of the work program including training program.</li> <li>2. Improving the work program that has been done.</li> </ol> <p>Audit Team Verification: Training program is available in ICS Certification Program 2022 that covers all required training in accordance to RSPO ISH Standard. To improve the work program, Koperasi has established Short-term plan and Long-term plan. Short-term plan include Sekolah Lapang training, Internal Audit and regular meeting. Meanwhile, Long-term plan include installing warning sign, SPPL issuance, harvesting full manage, drainage, build hazardous waste storage and etc.</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Assessment Conclusion:</b>	According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue. Non conformity status has been closed.
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Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M10	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	B1.1 E, MSA, MSB Major		
<b>Statement of Nonconformity:</b>	The requirements of the RSPO ISH 2019 standard have not been met, furthermore the implementation of internal audit SOPs has not been consistent.		
<b>Requirement Reference:</b>	B.1.1 Eligibility - A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits MSA/MSB: The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed/resolved.		
<b>Objective Evidence:</b>	Jasa Mutiara Kongbeng Cooperative has a "Standard Operating Procedure regarding Procedures for Internal Audit Implementation No.01/UAI/ICS/JMK/I/2021" dated January 21, 2021. Section 3.6 "Writing and Reporting of Audit Results" – Internal audit writing and reporting. <ol style="list-style-type: none"> <li>a. Based on document verification and interviews with the Group Manager, KSU Jasa Mutiara Kongbeng has not determined the criteria for finding non-conformities in the internal audit process.</li> <li>b. The internal auditor has not been able to show a statement that he has not audited his work/statement that there is no conflict of interest.</li> <li>c. Based on document verification and interviews with the Group Manager, the 2022 audit plan has not been prepared.</li> </ol>		
<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Create an 2022 audit plan. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established Action Plan Internal Audit 2022 to all members. Until April 2022, the progress is administration fulfillment such as commitment letter, establishment of internal audit team and audit planning. Audit will conduct on July - September 2022.</li> <li>2. Make a statement letter or commitment of the audit team when conducting the audit there is no conflict of interest. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has made a statement letter that stated there are no conflict interest when conducting internal audit. Records was reviewed such as :               <ol style="list-style-type: none"> <li>a. Commitment Letter on behalf of Arfah Indah dated 21 February 2022</li> <li>b. Commitment Letter on behalf of Ade Akbar dated 21 February 2022</li> <li>c. Commitment Letter on behalf of Ramlah dated 23 February 2022</li> </ol> </li> </ol>		



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	<p>d. Commitment Letter on behalf of Saniasa dated 23 February 2022</p> <p>e. Commitment Letter on behalf of Rusniati dated 25 February 2022</p> <p>f. Commitment Letter on behalf of Sulastri Rahmawati dated 25 February 2022</p> <p>Based on interview with ICS team, they know what situation or condition that can be identified as non conformities during internal audit.</p>
<b>Root Cause Analysis:</b>	<p>1. Have not made an audit plan for 2022.</p> <p>2. Have not made a statement that the audit team has no conflict of interest</p>
<b>Corrective Actions:</b>	<p>1. Develop annual audit work program.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has established Action Plan Internal Audit 2022 to all members. Until April 2022, the progress is administration fulfillment such as commitment letter, establishment of internal audit team and audit planning. Audit will conduct on July - September 2022.</p> <p>2. Make a statement letter for internal auditor that there is no conflict of interest every time carry out an internal audit.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has made a statement letter that stated there are no conflict interest when conducting internal audit. Records was reviewed such as:</p> <p>a. Commitment Letter on behalf of Arfah Indah dated 21 February 2022</p> <p>b. Commitment Letter on behalf of Ade Akbar dated 21 February 2022</p> <p>c. Commitment Letter on behalf of Ramlah dated 23 February 2022</p> <p>d. Commitment Letter on behalf of Saniasa dated 23 February 2022</p> <p>e. Commitment Letter on behalf of Rusniati dated 25 February 2022</p> <p>f. Commitment Letter on behalf of Sulastri Rahmawati dated 25 February 2022</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M11	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	B1.2 E, MSA, MSB Major		
<b>Statement of Nonconformity:</b>	Based on document verification, interviews and field visits, it is known that information regarding the area of oil palm plantations from permits, environmental management commitments, land legality and the information database of growers is inconsistent.		
<b>Requirement Reference:</b>	B.1.2 Eligibility - Basic information, farm information, production data, legal		

	<p>documentation of group members and signed Smallholder Declarations are available to the group manager.</p> <p>Milestone A - Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager.</p> <p>Milestone B - Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager.</p>
<p><b>Objective Evidence:</b></p>	<p>The consistency of information on the land area of member smallholders is found in the audit sample:</p> <ul style="list-style-type: none"> <li>a) Andi Zain – the land hectarage in Registration Form 7 Ha; Statement letter from smallholder member 7 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 7 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) stated 7 Ha; while legal ownership of land/SHM stated 6 Ha; in smallholder register 7 Ha;</li> <li>b) Alyas – the land hectarage in Registration Form 14.2 Ha; Statement letter from smallholder member 14.2 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 14.2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 9.9 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.9 Ha; while legal ownership of land/SKT/SHM stated 12.5 Ha; in smallholder register 14.2 Ha;</li> <li>c) Akbar – the land hectarage in Registration Form 10.1 Ha; Statement letter from smallholder member 0 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 10.1 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 5.7 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.8 Ha; while legal ownership of land/SKT/SHM stated 8.2 Ha; in smallholder register 5.4 Ha;</li> <li>d) Mahmud – the land hectarage in Registration Form 7.2 Ha; Statement letter from smallholder member 7.2 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 7.2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.6 Ha; while legal ownership of land/SKT and SHM stated 3.6 Ha; in smallholder register 7.2 Ha;</li> <li>e) Firman P – the land hectarage in Registration Form 22.6 Ha; Statement letter from smallholder member 7.5 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 22.6 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 22.5 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 4.7 Ha; while legal ownership of land/SKT and SHM stated 17.4 Ha; in smallholder register 22.6 Ha;</li> </ul>
<p><b>Corrections:</b></p>	<p>Correcting the database (synchronization) of the land area of farmer members in accordance with the status of the Land Legality Letter or SHM.</p> <p>Audit Team Verification: The database has been revised on 25 February 2022 in accordance with ownership land status (SHM). Based on revision, it was know that the total areal are 620.96 Ha (118 members and 216 plots). Record was reviewed such as "Data Anggota Koperasi Jasa Mutiara Kongbeng".</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Root Cause Analysis:</b>	There is a data deviation where STDB was published earlier than SHM, STDB was published in 2016 which was 85 Fields while SHM was published in 2018.
<b>Corrective Actions:</b>	<p>1. Verify member data once a year in terms of:</p> <ul style="list-style-type: none"> <li>- Checking the suitability of the data again.</li> <li>- Conduct a survey back to members and update / update if there is a change in member data</li> </ul> <p>Audit Team Verification: Members or farmers data verification was conducted on 25 February 2022. Record was reviewed such as "Data Anggota Koperasi Jasa Mutiara Kongbeng".</p> <p>2. Report the changes of member data to RSPO.</p> <p>Audit Team Verification: Koperasi has reported the changes of member data to RSPO on 29 March 2022 and has responded by Ibu Kasih Putri Handayani on 11 April 2022 that stated based on updated disclosure form there are 216 plots with total area 620.96 Ha. All area has been disclose no land clearing before November 2005 without HCV Assessment (No Liability).</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

Non-conformity			
<b>NCR Ref #</b>	2165024-202202-M12	<b>Date Issued</b>	09/02/2022
<b>Due Date</b>	08/02/2023	<b>Date of nonconformity Closure</b>	19/04/2022
<b>Clause &amp; Category (Critical / Minor)</b>	D.3.1 E Major		
<b>Statement of Nonconformity:</b>	Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.		
<b>Requirement Reference:</b>	The group and group manager have agreed on how the premiums should be used, and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.		
<b>Objective Evidence:</b>	<p>Koperasi Jasa Mutiara Kongbeng has prepared a plan for the distribution of RSPO premiums on 9 December 2021 as mentioned to the Berita Acara Kegiatan "Musyawarah Penyampaian RAB Rencana Anggaran Penggunaan Premi.</p> <p>However, it was known that the organization has not been able to disseminate it to all members, it was noted that the socialization for premium distribution ws carried out at the Rapat Anggota Tahunan Koperasi (RAT) on 26 January 2022 attended by 62 members of 118 members.</p> <p>Furthermore, based on the result of interviews in the sampling plot, it was known that some members do not fully understand the distribution and timing of the premium.</p>		

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<b>Corrections:</b>	<ol style="list-style-type: none"> <li>1. Re-socialize to members about premium sharing in stages and the rules in the RSPO work program through mobile communication media if members are not domiciled in Kongbeng. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct socialization about premium sharing through WhatsApp group and by visiting farmers house. Records was reviewed such as "Berita Acara Kegiatan Sosialisasi Premium Sharing on 15 February 2022" and "Berita Acara Kegiatan Sosialisasi ke Rumah Petani on 9 April 2022". Visit was conducted to Pak Suherman, Pak Akbar, Ibu Saniasa, Pak Asdar and Pak Muhammad Amin. During this visit, ICS also deliver the RSPO Premium Sharing book to them.</li> <li>2. Distribute RSPO premium sharing material book files to members via HP/Whatsapp media. Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct socialization about premium sharing through WhatsApp group and by visiting farmers house. Records was reviewed such as "Berita Acara Kegiatan Sosialisasi Premium Sharing on 15 February 2022".</li> </ol>
<b>Root Cause Analysis:</b>	Not 100% of the members are present when delivering the premium sharing explanation
<b>Corrective Actions:</b>	<p>Conducted a meeting once a year to deliver the explanation and details from the sale of RSPO credits/premium and the distribution of premium sharing.</p> <p>Audit Team Verification: Koperasi Jasa Mutiara Kongbeng has conduct a meeting by visiting each farmers house on 19 February - 10 April 2022. During this visit, not only give explanation about premium sharing, the ICS team also give handbook about RSPO premium sharing to farmers. Based on interview with Pak Anjas and Pak Firman (farmers), they have given the handbook and understand about RSPO premium sharing.</p>
<b>Assessment Conclusion:</b>	<p>According to verification result both document review, interview and field visit, auditor conclude that Correction and corrective action has effectively implemented and satisfactory to address the issue.</p> <p>Non conformity status has been closed.</p>

<b>Opportunity for Improvements</b>	
OFI #	Description
<b>OFI 1</b>	KSU Jasa Mutiara Kongbeng has provided several overlay maps. Detailed information on the source of the map for overlaying should be improved.

<b>Positive Findings</b>	
PF #	Description
<b>PF 1</b>	All members of Koperasi Jasa Mutiara Kongbeng has obtained SPPL as a commitment to comply to environmental regulation and STDB as a compliance to plantation usiness licence.
<b>PF 2</b>	Koperasi Jasa Mutiara Kongbeng has implementing harvesting manage in collaboration with Sinarmas where harvest quality and FFB harvested are highly maintained according to the standards accepted by the Mill.

**3.3.1 Status of Nonconformities Previously Identified and Observations**

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

Opportunity for Improvement	
OFI#	Description
OFI 1	OFI Statement: N/A Verification / Follow-up actions: N/A

**3.3.2 Summary of the Nonconformities and Status**

CAR Ref.	Category (Critical / Minor)	P&C Indicator	Issued Date	Status & Date (Closure)
2165024-202202-M1	Critical	1.2 MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M2	Critical	1.3 MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M3	Critical	3.1 E, MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M4	Critical	3.2 MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M5	Critical	3.3 MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M6	Critical	3.5 MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M7	Critical	4.8 E, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M8	Critical	A.1.3 E, MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M9	Critical	A 2.3 E, MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M10	Critical	B1.1 E, MSA, MSB	09/02/2022	Closed on 19/04/2022
2165024-202202-M11	Critical	B1.2 E, MSA, MSB	09/02/2022	Closed on 19/04/2022

2165024-202202-M12	Critical	D.3.1 E	09/02/2022	Closed on 19/04/2022
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### 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 Koperasi Jasa Mutiara Kongbeng Certification Unit’s environmental and social performance, legal and any known dispute issues.

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

Structured worker interviews with male and female workers and staff were held in private at the workplace 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)
Communities	Makmur Jaya Village Head	Face to face
Governmental Department	Camat Kombeng Kabupaten Kutai Timur	Face to face
Governmental Department	Kepala Dinas Tenaga Kerja Kabupaten Kutai Timur	phone
Governmental Department	Kepala Dinas Perkebunan Kabupaten Kutai Timur	phone
Governmental Department	Kepala Dinas Lingkungan Hidup Kabupaten Kutai Timur	phone
Governmental Department	Kepala Dinas Koperasi dan Perdagangan Kabupaten Kutai Timur	phone
Governmental Department	Kepala Badan Pertanahan Nasional Kabupaten Kutai Timur	phone
External (company)	Manager Kemitraan PT Kresna Duta Agroindo	Face to face
Governmental Department	UPT PPL (Penyuluh Petani Lapangan)	Face to face

Stakeholders comment	
<b>1</b>	<b>Feedbacks:</b> <b>Makmur Jaya Village - Mr. Bambang Bagus (Village Head)</b>

	<ul style="list-style-type: none"> <li>• Makmur Jaya Village is a transmigration village that started in 1986</li> <li>• The ethnic groups in Makmur Jaya Village consist of the Javanese, the Dayak, the Bugis and the Flores</li> <li>• The current population is ± 5,900 people and ± 1,700 families</li> <li>• Initially, the type of plant cultivated by the community was copra, then hybrid coconut and starting in 2004 it changed to oil palm</li> <li>• The community's main livelihood is oil palm plantation (80%) and the rest are office workers, traders and civil servants</li> <li>• Relations with the Koperasi Serba Usaha Jasa Mutiara Kongbeng have been going well so far and the village government supports the development of the village community.</li> <li>• Cooperatives regularly inform about their activities through cooperative operational reports</li> <li>• Until now there has never been a land conflict</li> </ul> <p><b>Audit Team verification and response:</b>  There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p><b>2</b></p>	<p><b>Feedbacks:</b>  <b>Camat Kombeng Kabupaten Kutai Timur - Mr. Furkoni</b></p> <ul style="list-style-type: none"> <li>• The communication between officials and cooperative is good;</li> <li>• There are 6 villages in Kombeng Sub-district, where 6 of them are transmigration villages since 1986-1987.</li> <li>• The lands in Kombeng sub-district were initially came from Transmigration program set by government. Therefore since the beginning has had land title in the form of SHM (Sertifikat Hak Milik – personal land right), which is the highest personal land rights based on government regulation.</li> <li>• There are no land conflict in Kombeng sub-district</li> <li>• There are expectation that the cooperative not only focus on palm oil but can diverse into other sector</li> <li>• There was no negative issue about the cooperative.</li> </ul> <p><b>Audit Team verification and response:</b>  There is no negative issue to be followed up. Document of land legality, year crops and others has been reviewed during audit.</p>
<p><b>3</b></p>	<p><b>Feedbacks:</b>  <b>Kepala Dinas Tenaga Kerja Kabupaten Kutai Timur - Mr. Sudirman Latief</b></p> <ul style="list-style-type: none"> <li>• There are no issues related to employment between the Company and cooperatives</li> <li>• The Department of Manpower conducts monitoring of companies that partner with cooperatives</li> <li>• Agreement with the parties regarding the UMP in 2022 which has an increase of 1.1%</li> </ul> <p><b>Audit Team verification and response:</b>  There is no negative issue to be followed up.</p>
<p><b>4</b></p>	<p><b>Feedbacks:</b>  <b>Kepala Dinas Perkebunan Kabupaten Kutai Timur - Didik Prayitno (Kabid Perlindungan)</b></p> <ul style="list-style-type: none"> <li>• The communication between officials and government is good;</li> <li>• The lands were initially came from Transmigration program set by government. Therefore since the beginning has had land title in the form of SHM (Sertifikat Hak Milik – personal land right), which is the highest personal land rights based on government regulation. All members of the organizations have been registered as a Letter of Plantation Cultivation List (STD-B: Surat Tanda Daftar Perkebunan)</li> </ul>

	<ul style="list-style-type: none"> <li>Farmer of the organizations is located in other areas of use Area/APL: <i>Area Penggunaan Lain</i> and there is no overlap in the production forest area and/or protected area.</li> <li>The area owned by the farmers does not overlap with the area that has been under the rights of business/HGU and/or mining power.</li> <li>There were no complaint report related to land and / or environmental pollution that occurred in the area of Koperasi Serba Usaha Jasa Mutiara Kongbeng.</li> <li>During pandemic, team of <i>Dinas Perkebunan</i> still conduct field inspection and give education to cooperative in Kombeng sub-district with health protocol implemented</li> <li>External issue that faced by cooperative is about fertilizer availability due to its high price.</li> <li>There was no negative issue about the cooperative.</li> <li>The seeds in farmers plot were from Dinas Perkebunan or government program</li> </ul> <p><b>Audit Team verification and response:</b>  There is no negative issue to be followed up. Based on document review and interview with smallholders, all smallholders have had SHM since the beginning, where SPPL (<i>Surat Pernyataan Pengelolaan Lingkungan – commitment letter of environmental management</i>) and STDB (<i>Surat Tanda Daftar Budidaya – farm permit</i>) already set before RSPO Certification.</p>
<p><b>5</b></p>	<p><b>Feedbacks:</b>  <b>Kepala Dinas Lingkungan Hidup (DLH) Kabupaten Kutai Timur - Mr. Aji Wijaya</b></p> <ul style="list-style-type: none"> <li>All of Members of cooperative have document of Environmental management and monitoring (SPPL: <i>Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan</i>) statements</li> <li>The organizations has supplementing the administrative requirements of land legality documents and other requirements (map of the farmer's plantation location, the coordinates of each Persil, plant description, planting year, etc.).</li> <li>The Environment Department of Kutai Timur has reviewing the social and environmental impact aspects of the farmers. Environmental aspects such as erosion, water pollution, soil pollution, waste management, forest fires and land have been included in the statement letter.</li> <li>The Environment Agency never received reports of land related complaints and/or environmental pollution that occurred in the area of farmers members of the organizations</li> <li>The organizations have submit their quarterly report to the Agency</li> <li>There was no negative issue about the cooperative.</li> </ul> <p><b>Audit Team verification and response:</b>  There is no negative issue to be followed up. Based on document review and interview with smallholders, all smallholders have had SHM since the beginning, where SPPL (<i>Surat Pernyataan Pengelolaan Lingkungan – commitment letter of environmental management</i>) and STDB (<i>Surat Tanda Daftar Budidaya – farm permit</i>) already set before RSPO Certification.</p>
<p><b>6</b></p>	<p><b>Feedbacks:</b>  <b>Dinas Koperasi dan Perdagangan Kabupaten Kutai Timur - Mr. Iskak (Kepala Bidang Usaha Koperasi)</b></p> <ul style="list-style-type: none"> <li>All cooperatives have carried out their obligations, namely conducting RAT for the 2021 period</li> <li>The agency conducts monitoring activities once a year for each cooperative</li> <li>There are no significant problems between cooperatives, even if there are, they will be resolved through deliberation within the cooperative</li> <li>There was no negative issue about the cooperative.</li> </ul> <p><b>Audit Team verification and response:</b></p>



	There is no negative issue to be followed up.
<b>7</b>	<p><b>Feedbacks:</b>  <b>Kepala Kantor BPN Kabupaten Kutai Timur</b>            Could not be contacted eventhough already make appointment for 3 times</p> <p><b>Audit Team verification and response:</b>            Based on document review, some of members of the organizations still in progress to get their SHM certificate. Progress of certificate were sighted and reviewed during audit.</p>
<b>8</b>	<p><b>Feedbacks:</b>  <b>Manager Kemitraan PT Kresna Duta Agroindo</b></p> <ul style="list-style-type: none"> <li>The company has cooperated with the cooperative for the delivery of FFB to the factory and there has been an SPK between the cooperative and the company</li> <li>FFB deliveries are made on the 1 -30/31 of every month, then invoices are issued by the company on the 4-7th of every month and invoice disbursement is on the 15th of every month</li> <li>The company allocates a Partnership Assistant to help manage smallholders kebun</li> <li>If there are obstacles or obstacles encountered, they will be resolved through deliberation, for example related to FFB sorting and requests for assistance for fertilizers</li> <li>The Company is applying FFB purchase price as per "Aturan Penetapan Harga Beli TBS Petani" from Plantation Agency that updated in monthly basis</li> </ul> <p><b>Audit Team verification and response:</b>            There is no negative issue to be followed up. Contract, FFB delivery ticket and invoicing documents has been reviewed during audit.</p>
<b>9</b>	<p><b>Feedbacks:</b>  <b>UPT PPL (Penyuluh Petani Lapangan) - Mr. Mahbub</b></p> <ul style="list-style-type: none"> <li>UPT has been established since 1990</li> <li>Handling coaching, mentoring and counseling activities to increase farmers' production</li> <li>PPL staff assist the mediation process if there are land problems</li> <li>There are 20 UPT members for the Kombeng sub-district working area</li> <li>Relations with cooperatives are going well</li> </ul> <p><b>Audit Team verification and response:</b>            There is no negative issue to be followed up.</p>

List of land owner / user contacted					
Name	Years of ownership / used	Land area (ha)	Agreement (Yes / No)	Agreement base on FPIC (Yes/No)	Compliance on the agreement terms and conditions
H. Abbas	2012	2.00	Yes	Yes	Comply
Notes:					

Previous land owner / user comment	
	<b>Feedbacks:</b>



<b>H. Abbas (ex-member of KSU Jasa Mutiara Kongbeng)</b> <ul style="list-style-type: none"><li>• The plot was sold to Pak Jusnaedi because he was moving to his hometown in Bone, South Sulawesi</li><li>• Price based on mutual agreement (seller and buyer)</li><li>• No coercion when selling land</li><li>• The sales and handover process is witnessed by the families of both parties and is known by the cooperative</li></ul>
<b>Audit Team verification and response:</b> <p>There is no negative issue to be followed up. Document of transaction was available and have been reviewed during audit.</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.

**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 Koperasi Jasa Mutiara Kongbeng has complied with the Independent Smallholder Standard 2019 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 Koperasi Jasa Mutiara Kongbeng is certified.

Report prepared by	Acceptance of Assessment Conclusion
<b>Name:</b> Mujinius Jalaraya	<b>Name:</b> Sulastri
<b>Company Name:</b> On behalf BSI Services Malaysia Sdn. Bhd	<b>Company Name:</b> Koperasi Jasa Mutiara Kongbeng
<b>Title:</b> Lead Auditor	<b>Title:</b> Group Manager
<b>Signature:</b> 	<b>Signature:</b>  <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>
<b>Date:</b> 28/04/2022	<b>Date:</b> 29/04/2022

**Appendix A: Summary of Findings**

Criterion / Indicator	Assessment Findings	Compliance	
<p><b>Principle 1: Optimise productivity, efficiency, positive impacts and resilience</b>            Implement professional and transparent operations to secure sustainable livelihood improvements.</p>			
<p><b>Criteria 1.1:</b> Smallholders establish a legal entity which has organizational capacity to comply with the RSPO Independent Smallholder Standard.</p>			
<p>Eligibility</p>	<p>Legally registered entities have documented evidence to include:</p> <ol style="list-style-type: none"> <li>1. Legal formation (as per country requirements)</li> <li>2. Fair and transparent decision making and governance</li> <li>3. Additional documents per requirements for Group Formation and Management.</li> <li>4. Signed or thumb printed Smallholder Declaration from all smallholder members, reference Annex 2 (see appendix 1 for details needed in declaration).</li> </ol>	<p><b>Legal formation:</b>            Koperasi Jasa Mutiara Kongbeng has fulfil the legal regulation related to palm oil plantation for smallholder as follows:</p> <ul style="list-style-type: none"> <li>• The deed of establishment of the cooperative is based on the notarial deed of Mia Septiana Zaeni, SH. MKn number AHU-0000234.AH.01.27.TAHUN 2020 dated 12 February 2020.</li> <li>• Sighted the tax identification number (Nomor Pokok Wajib Pajak/NPWP) No. 73.578.493.6-724.000 on behalf Koperasi Jasa Mutiara Kongbeng.</li> <li>• Each smallholder plots in Koperasi Jasa Mutiara Kongbeng has had plantation business permit - STDB (Surat Tanda Daftar Budidaya) that issued by plantation agency of Kutai Timur Regency on 2020.</li> <li>• Koperasi Jasa Mutiara Kongbeng has certified as active organization by Ministry of Cooperative on 23 September 2015 (Certificate No.22/BH/xx.3/DKKT/IX/2015).</li> <li>• NIB (Nomor Induk Berusaha) Koperasi Jasa Mutiara Kongbeng 0220302241134 dated 13 February 2020.</li> <li>• Izin Usaha "Surat Izin Usaha Perdagangan/SIUP" from Lembaga OSS (Online Single Submission) on behalf of Koperasi Jasa Mutiara Kongbeng, NIB 0220302241134 number 503/08/233/BPTSP/V/2013 dated 29 May 2013.</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>Sighted the evidence of land legality of each persil.</li> </ul> <p><b>Fair and transparent decision making and governance</b></p> <p>Koperasi Jasa Mutiara Kongbeng has appointed Ms. Sulastri Rahmawati as Group Manager ICS (Internal Control System) according to Surat Keputusan No. 002/SK/JMK/01/2021 "Penunjukan Manager ICS (Internal Control System) dated 11 January 2021.</p> <p>Koperasi Jasa Mutiara Kongbeng has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives. Internal audits are carried out in June and July. The audit results are then bundled, and the results submitted during annual meeting.</p> <p>All of member of Koperasi Jasa Mutiara Kongbeng has declared to comply with the RSPO requirement which includes: All land holdings, location (coordinates) of all plots currently planted with oil palm, information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders), any plots located on steep slopes, any plots located on peat, details on plans for replanting and expansion of oil palm, any existing land disputes, ownership and land use status and source of farm labor.</p> <p>Sample seen:</p> <ul style="list-style-type: none"> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Andi Zain dated 9 January 2021.</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Asiah dated 4 January 2021.</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng off Mahmud dated 20 January 2021</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Abbas dated 7 January 2021.</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<p>Milestone A</p>	<p>Group manager and group members have an Internal Control System (ICS) that meets all the ICS Eligibility and MS A requirements (section 3.2 below) and complete training on oil palm pricing mechanisms, financial management, and best practices for smallholder organisations.</p>	<p>Internal Control System has been established by Koperasi jasa Mutiara Kongbeng based on Surat Keputusan Ketua Koperasi Jasa Mutiara Kongbeng No. 010/JMK/01/2021 tentang Penetapan ICS (Internal Control System) dated 1 January 2021. ICS organization are consist as follow:</p> <ul style="list-style-type: none"> <li>• Group Manager: Sulastri Rahmawati</li> <li>• Komite Persetujuan &amp; Audit Internal: Mahmud, Muh. Amin</li> <li>• Sekretaris: Rijal Pabi H.B, Ari Irawan</li> <li>• Unit Pendaftaran dan UPT, Penyuluhan: Alyas, Abdul Manan</li> <li>• Unit Penilaian Internal: Ade Akbar, Saniasa, Risniati, Arfah Indah, Ramlah</li> <li>• Unit K3 &amp; NKT: Rafik, Lukman</li> <li>• Farmer Group, there are six (6) Farmer Group: Mutiara Jaya, Mutiara Makmur, Mutiara Sejahtera, Mutiara Bersatu, Mutiara Maju and Mutiara Mulya.</li> <li>• Member, total 118 members</li> </ul> <p>Group Manager Koperasi Jasa Mutiara Kongbeng also has set the job description for all level of board of Koperasi Jasa Mutiara Kongbeng, committee, staff, admin etc. on 1 January 2021. Job and responsibility of each level of group manager, committee, secretary, treasurer etc. has been written in document job description.</p> <p>Several trainings have been attended by Group Manager, ICS and groups members, including:</p> <ul style="list-style-type: none"> <li>- Pesticides Handling by Singenta and Komisi Pestisida Kutai Timur Regency on 16 June 2021.</li> <li>- Internal Auditor Training of RSPO for Independent Smallholders by TUV Rheinland Indonesia on 19 – 21 June 2021.</li> <li>- ICS Training by GIZ on 5 February 2021.</li> </ul>	<p>Complied</p>
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<p>Milestone B</p>	<p>Smallholder groups are operating in accordance to best management practices for groups, including:</p> <ul style="list-style-type: none"> <li>• Fair and transparent decision-making and governance</li> <li>• Sustainable financial management</li> </ul>	<p>Group manager has showed the evidence of:</p> <p><b>Fair and transparent decision-making and governance</b></p> <p>Based on the results of the audit, Group Manager ICS and his board have planned about the distribution of premium as follows:</p> <ul style="list-style-type: none"> <li>• 24% for RSPO certification.</li> <li>• 23% for Fertilizer and Chemical subsidy.</li> <li>• 20% for ICS incentives.</li> <li>• 10% for road maintenances.</li> <li>• 5% for social funds.</li> <li>• 5% for ICS training</li> <li>• 5% for HCV monitoring.</li> <li>• 6% for facilitator.</li> <li>• 2% for cooperative cash fund.</li> </ul> <p><b>Sustainable financial management</b></p> <p>Koperasi Jasa Mutiara Kongbeng has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives. Internal audits are carried out in June and July 2021. The audit results are presented and discussed during annual meeting. According to the latest financial report on 31 December 2021, financial condition of Koperasi Jasa Mutiara Kongbeng is presented fairly. For financial report on 31 December 2021 currently in progress for reviewing by Dinas Koperasi Kabupaten Kutai Timur.</p>	<p>Complied</p>
<p><b>Criteria 1.2:</b> Smallholders have the capacity to effectively manage their farm.</p>			
<p>Eligibility</p>	<p>Not Applicable</p>	<p>Not Applicable</p>	<p>Not Applicable</p>

<p>Milestone A</p>	<p>Smallholders complete training on farm business operations, monitoring and planning. The training includes capacity building on record keeping for production, including inputs and yields, transactions, and variety.</p>	<p>Koperasi Jasa Mutiara Kongbeng has showed the evidence of training related to RSPO implementation that held within 2021 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record, sales and stock). Sighted the record of training as follows:</p> <p><b>Smallholders</b></p> <p>a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:</p> <ul style="list-style-type: none"> <li>- Analysis of Oil Palm Ecosystems, Morphology and Physiology of Oil Palm Growth, Water Cycle in Oil Palm Plantation Ecosystem on 7 December 2020 was attended by 41 members and 11 December 2020 was attended by 46 members,</li> <li>- Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 14 December 2020 was attended by 42 members and 16 Decembers 2020 was attended by 46 members.</li> <li>- Simulation of Oil Palm Plantation Planning and Simulation of Spacing and Planting on 21 December 2020 was attended by 35 members and 23 December 2020 was attended by 40 members.</li> <li>- Growth Physiology and Maintenance Technique of Oil Palm on 4 January 2021 was attended by 36 members and 6 January 2021 was attended by 38 members.</li> <li>- Impact Analysis of Pesticides Use training on 11 January 2021 was attended by 35 members and 13 January 2021 was attended by 41 members.</li> <li>- Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 36 members and 20 January 2021 was attended by 28 members.</li> </ul>	<p>Complied</p>
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- Oil Palm Diagnose, Pest Cycle and Control Training on 25 January 2021 was attended by 28 members and 27 January 2021 was attended by 50 members.</li> <li>- Harvesting Training on 1 February 2021, the training also had included on record keeping of production, inputs and yields, transaction and variety, was attended by 35 members and 3 February 2021 was attended by 47 members.</li> <li>- Replanting Training on 8 February 2021 was attended by 33 members, and 10 February 2021 was attended by 48 members.</li> <li>- Handling of pesticides dated 15 June 2021 was attended by 28 members.</li> </ul> <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> <li>- Fire Management and Fire Emergency on 29 March 2021 was attended by 23 members and 31 March 2021 was attended by 23 members.</li> <li>- Work Insurances on 12 April 2021 was attended by 18 members.</li> <li>- Occupational health and safety on 27 October 2021 was attended by 106 members and 29 March 2021 was attended by 23 members.</li> </ul> <p>c. HCV and HCS training</p> <ul style="list-style-type: none"> <li>- Animal Conflict training on 12 April 2021 was attended by 18 members.</li> <li>- HCV training on 24 February 2021 was attended by 31 members.</li> <li>- HCS training on 3 March 2021 was attended by 24 members.</li> </ul> <p><b>Capacity Building for Board of ICS</b></p> <ul style="list-style-type: none"> <li>- RSPO training on 15 January 2021 was attended by 20 persons, instructor by Pak Guntur Prabowo from RSPO Secretariat.</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- ISPO training on 15 January 2021 was attended by 21 persons, instructor by Pak Prasetyo Djati from Ditjenbun RI.</li> <li>- ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 16 January 2021 was attended by 17 members.</li> <li>- Cooperative institutions on 22 January 2021 attended by 13 members, 12 January 2021 was attended by 20 members and 23 January 2021 was attended by 11 members.</li> <li>- Financial literacy on 29 January 2021 was attended by 9 members.</li> <li>- Stage of the certification process on 29 January 2021 was attended by 10 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Internal Control System (ICS) Training on 5 February 2021 was attended by 20 members, instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Cooperative internal policy on 5 February 2021 was attended by 15 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- OHS Training on 27 February 2021 was attended by 12 members, instructor by FORTASBI (Haris Silalahi).</li> <li>- Fire Fighter Training on 20 March 2021 was attended by 5 members, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage).</li> <li>- Training of Facilitator on 27 July – 2 November 2020 was attended by 1 member, instructor by FORTASBI "Forum Petani Kelapa Sawit Berkelanjutan Indonesia" (Ibu Feybe EN Lumuru, Rukaiyah Rafik).</li> <li>- Pesticide Training on 15 June 2021 was attended by 7 members, instructor by Singenta.</li> </ul>	
<p>Milestone B</p>	<p>Smallholders are managing their farms effectively and maintain records of production and transaction data of all FFB sale</p>	<p>Koperasi Jasa Mutiara Kongbeng has conducted Good Agricultural Practices (GAP) training for all their member (see detail in indicator 1.2 milestone A). In addition, Koperasi also provide smallholder</p>	<p>Non-compliance</p>

		<p>guidance in 'Buku Kegiatan Pekebun Sawit Swadaya' that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p> <p>Koperasi Jasa Mutiara Kongbeng has conducted soil sampling and leaf sampling facilitated by GIZ on 1 March 2020 has conduct soil and leaf sampling and sent the sample to PT Mitra Agro Servindo. The recommended types of fertilizers are N, P, K and Mg. Each smallholder has his own fertilizer recommendation.</p> <p>Based on field observation and interview with smallholder sampling of obtained information that all member has following the fertilizer recommendation especially on right dosage. Previously the smallholder only uses the fertilizer based on other smallholder advices.</p> <p>Koperasi Jasa Mutiara Kongbeng has provided GAP Hand Book namely 'Buku Kegiatan Pekerbun Sawit Swadaya Koperasi Jasa Mutiara Kongbeng'. that provide information of FFB production, manuring, weeding, pruning, manuring recommendation, training record, etc.</p> <p>During the audit, auditor also check the recapitulation of manuring, chemical weeding and pruning period 2021. Based on that document obtained information related to activity each smallholder, for example:</p> <p>Manuring records:</p> <ul style="list-style-type: none"> <li>- Mahmud-JMK 106 has applied fertilizer such as MOP in February 2021, qty 587 Kg and in August 2021, qty 636 Kg</li> <li>- Saniasa JMK073 has applied fertilizer such as MOP in May 2021 qty 421 Kg and September 2021 qty 337 Kg.</li> </ul> <p>Spraying records:</p> <ul style="list-style-type: none"> <li>- Mahmud-JMK 106 has applied pesticides such as Roll Up in February 2021, qty 1,800 ml and in August 2021, qty 2,000 ml.</li> <li>- Saniasa-JMK 073 has applied fertilizer such as Roll Up in February 2021, qty 1,800 ml and in August 2021, qty 2,000 ml.</li> </ul>	
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		<p>Based on field observation to smallholder member area, e.g. Lukman-Persil No. 2, A. Zain-Persil No. 192, Kasmi-Persil No.4, Jusnaedi-Persil No.185, Sabri-Persil No.196, Hasriayu Safitri-persil No.188.2, it was observed that smallholders are managing their farm effectively and maintain records of production and transaction data.</p> <p>Sample seen of transaction data of FFB sale:</p> <p><b>Transaction to Mill</b></p> <p><b>Period October 2021</b></p> <ol style="list-style-type: none"> <li>1. Invoice No. 020/JMKX.ANS/XI/2021 dated 6 November 2021 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Muara Wahau Mill: <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 117,171 Kg; Price IDR 2,551.40; amount IDR 298,950,089</li> <li>• FFB OP 2005; Qty 27,036 Kg; Price IDR 2,551.40; amount IDR 68,979,650</li> </ul> </li> <li>2. Invoice No. 020/JMKX.ANS/XI/2021 dated 6 November 2021 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Kombeng Mill: <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 708,768 Kg; Price IDR 2,551.40; amount IDR 1,808,350,675</li> <li>• FFB OP 2005; Qty 82,958 Kg; Price IDR 2,551.40; amount IDR 211,659,041</li> </ul> </li> </ol> <p><b>Period November 2021</b></p> <ol style="list-style-type: none"> <li>1. Invoice No. 022/JMKX.ANS/XII/2021 dated 8 December 2021 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Muara Wahau Mill: <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 115,970 Kg; Price IDR 2,834.74; amount IDR 328,744,798</li> </ul> </li> </ol>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>• FFB OP 2005; Qty 52,516 Kg; Price IDR 2,834.74; amount IDR 148,869,206</li> </ul> <p>2. Invoice No. 021/JMKX.ANS/XII/2021 dated 8 December 2021 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Gunung Kongbeng Mill:</p> <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 637,064 Kg; Price IDR 2,834.74; amount IDR 1,805,910,803</li> <li>• FFB OP 2005; Qty 46,229 Kg; Price IDR 2,834.74; amount IDR 131,047,195</li> </ul> <p><b>Period December 2021</b></p> <p>1. Invoice No. 024/JMKX.ANS/I/2022 dated 7 January 2022 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Muara Wahau Mill:</p> <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 62,439 Kg; Price IDR 3,071.08; amount IDR 191,755,164</li> <li>• FFB OP 2005; Qty 39,381 Kg; Price IDR 3,071.08; amount IDR 120,942,201</li> </ul> <p>2. Invoice No. 023/JMKX.ANS/I/2022 dated 7 January 2022 from Koperasi Jasa Mutiara Kongbeng to PT. Kresna Duta Agroindo – Gunung Kongbeng Mill:</p> <ul style="list-style-type: none"> <li>• FFB OP 2004; Qty 592,492 Kg; Price IDR 3,071.08; amount IDR 1,819,590,331</li> <li>• FFB OP 2005; Qty 116,884 Kg; Price IDR 3,071.08; amount IDR 358,960,115</li> </ul> <p><b>Payment Slip from Mill to Koperasi Jasa Mutiara Kongbeng</b></p> <ul style="list-style-type: none"> <li>- Payment slip from mill (Muara Wahau and Gunung Kongbeng Mill) to Koperasi Jasa Mutiara Kongbeng regarding sales of FFB, Bank Transfer dated 18 January 2022; total received IDR</li> </ul>	
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		<p>3,001,629,332.</p> <ul style="list-style-type: none"> <li>- Payment slip from mill (Muara Wahau and Gunung Kongbeng Mill) to Koperasi Jasa Mutiara Kongbeng regarding sales of FFB, Bank Transfer dated 17 November 2021; total received IDR 2,798,745,802.</li> </ul> <p><b>Payment Slip from Koperasi Jasa Mutiara Kongbeng to Members</b></p> <ul style="list-style-type: none"> <li>- Hasriayu Safitri, period October 2021, Qty 3,860 Kg, IDR 9,848,404; period November 2021, Qty2,397 Kg, IDR 6,794,872; period December 2021, qty 4,130, IDR 12,683,560.</li> <li>- Mahmud, period October 2021, Qty 3,860 Kg, IDR 9,848,404; period November 2021, Qty2,397 Kg, IDR 6,794,872; period December 2021, qty 4,130, IDR 12,683,560.</li> </ul> <p>To monitor operational activity in each farmer plot, Koperasi Jasa Mutiara Kongbeng has been shared the personal information form where all farmer recorded their operational activity regarding the production record, fertilization record and upkeep schedule.</p> <p>Each member can also access the FFB prices or records of production and transaction data of all FFB sale in Group Manager’s office.</p> <p><b>Nonconformity raised during audit:</b></p> <p>Based on the document review it was known that the organization has not been able to provide the actual production data for members for the last 1 year (February 2021 – January 2022) for members who sell their FFB to the FFB Collector, Actual Production Data for the last 1 year has only been recorded from the members who sell their FFB to the Mill.</p> <p>Correction and corrective action has been develop by Koperasi Jasa Mutiara Kongbeng to address the issue and accepted by audit team. Auditor verification to assess the effectiveness of corrective action plan</p>	
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		has been conducted and concluded that NC status has been Closed on 20 April 2022. Please see details of Nonconformities in section 3.3.	
<b>Criteria 1.3:</b> Smallholders implement good agricultural practices (GAP) on their farms.			
Eligibility	Smallholders commit to implementing good agricultural practices on their farms. (Reference Smallholder Declaration, 1.1.E, Annex 2).	<p>Smallholder member of Koperasi Jasa Mutiara Kongbeng has signed the commitment to to implementing good agricultural practices on their farms according to "Fromulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan". Stated in point D:</p> <p>11. No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)</p> <p>13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion.</p> <p>14. Use of best management practices for oil palm on peat</p> <p>15. No burning for preparing land or pest control</p> <p>16. Minimising and controlling erosion.</p> <p>Sample seen for Smallholder commitment declaration:</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Suriani dated 28 January 2021</li> <li>- RSPO Certification Commitment on behalf of Nurmawati dated 20 February 2021</li> <li>- RSPO Certification Commitment on behalf of Syamsuddin dated 19 January 2021</li> <li>- RSPO Certification Commitment on behalf of H. Abdul Khalid dated 28 December 2021</li> <li>- RSPO Certification Commitment on behalf of Andi Zain dated 9 January 2021.</li> </ul>	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Asiah dated 4 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Mahmud dated 20 January 2021</li> <li>- RSPO Certification Commitment on behalf of Abbas dated 7 January 2021.</li> </ul> <p>Group Manager of Koperasi Jasa Mutiara Kongbeng has prepared the procedure on BMP for agronomy under name "Standar Operasional Prosedur".</p> <p>The procedure covers:</p> <ul style="list-style-type: none"> <li>• Land Clearing Procedure – SOP Pembukaan Lahan No.022/SEK/ICS/JMK/I/2021 dated 12 January 2021.</li> <li>• Nursery Procedure – SOP Pembibitan Kelapa Sawit No.20/SEK/ICS/JMK/I/2021 dated 12 January 2021.</li> <li>• Pest and disease control Procedure - SOP Pengendalian Organisme Pengganggu Tanaman No.16/SEK/ICS/JMK/I/2021 dated 12 January 2021.</li> <li>• Manuring/Fertilizing Procedure – SOP Pemupukan Kelapa Sawit No. 11/SEK/ICS/JMK/I/2021 dated 12 January 2021.</li> <li>• Oil Palm Planting – SOP Penanaman Kelapa Sawit No. 23/SEK/ICS/JMK/I/2021 dated 12 January 2021.</li> <li>• Harvesting practice Procedure – under name SOP Pemanenan Kelapa Sawit No. 23/SEK/ICS/JMK/I/2021 dated 12 January 2021, described the harvesting practice, criteria of harvesting, FFB quality, frond pruning,</li> <li>• Replanting Procedure – SOP Replanting No. 24/SEK/ICS/JMK/I/2021 dated 12 January 2021</li> <li>• Pesticides Handling – SOP Penanganan Wadah Bekas Limbah Kimia No. 08/SEK/ICS/JMK/I/2021 dated 12 January 2021,</li> </ul>	
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		<p>described the pesticide usage instruction, emergency procedure to avoid intoxication.</p> <p>During this audit, the auditor teams has taken 22 smallholder sample from each farmer group. Based on field visit and interview with respective smallholder obtained information that the smallholders have following the smallholder’s declaration above such us zero burning, no longer use paraquat, using proper PPE during agrochemical.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on Good Agriculture Practices (GAP).</p>	<p>Koperasi Jasa Mutiara Kongbeng has showed the evidence of training related to RSPO implementation that held within 2020 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record). Sighted the record of training as follows:</p> <p><b>Smallholders</b></p> <p>a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:</p> <ul style="list-style-type: none"> <li>- Analysis of Oil Palm Ecosystems, Morphology and Physiology of Oil Palm Growth, Water Cycle in Oil Palm Plantation Ecosystem on 7 December 2020 was attended by 41 members and 11 December 2020 was attended by 46 members,</li> <li>- Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 14 December 2020 was attended by 42 members and 16 Decembers 2020 was attended by 46 members.</li> <li>- Simulation of Oil Palm Plantation Planning and Simulation of Spacing and Planting on 21 December 2020 was attended by 35 members and 23 December 2020 was attended by 40 members.</li> <li>- Growth Physiology and Maintenance Technique of Oil Palm on 4 January 2021 was attended by 36 members and 6 January 2021 was attended by 38 members.</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>- Impact Analysis of Pesticides Use training on 11 January 2021 was attended by 35 members and 13 January 2021 was attended by 41 members.</li> <li>- Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 36 members and 20 January 2021 was attended by 28 members.</li> <li>- Oil Palm Diagnose, Pest Cycle and Control Training on 25 January 2021 was attended by 28 members and 27 January 2021 was attended by 50 members.</li> <li>- Harvesting Training on 1 February 2021 was attended by 35 members and 3 February 2021 was attended by 47 members.</li> <li>- Replanting Training on 8 February 2021 was attended by 33 members, and 10 February 2021 was attended by 48 members.</li> <li>- Handling of pesticides dated 15 June 2021 was attended by 28 members.</li> </ul> <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> <li>- Fire Management and Fire Emergency on 29 March 2021 was attended by 23 members and 31 March 2021 was attended by 23 members.</li> <li>- Work Insurances on 12 April 2021 was attended by 18 members.</li> <li>- Occupational health and safety on 27 October 2021 was attended by 106 members and 29 March 2021 was attended by 23 members.</li> </ul> <p>c. HCV and HCS training</p> <ul style="list-style-type: none"> <li>- Animal Conflict training on 12 April 2021 was attended by 18 members.</li> <li>- HCV training on 24 February 2021 was attended by 31 members.</li> </ul>	
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		<ul style="list-style-type: none"> <li>- HCS training on 3 March 2021 was attended by 24 members.</li> <li><b>Capacity Building for Board of ICS</b></li> <li>- RSPO training on 15 January 2021 was attended by 20 persons, instructor by Pak Guntur Prabowo from RSPO Secretariat.</li> <li>- ISPO training on 15 January 2021 was attended by 21 persons, instructor by Pak Prasetyo Djati from Ditjenbun RI.</li> <li>- ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 16 January 2021 was attended by 17 members.</li> <li>- Cooperative institutions on 22 January 2021 attended by 13 members, 12 January 2021 was attended by 20 members and 23 January 2021 was attended by 11 members.</li> <li>- Cooperative Financial literacy on 29 January 2021 was attended by 9 members.</li> <li>- Stage of the Certification Process on 29 January 2021 was attended by 10 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Internal Control System Training on 5 February 2021 was attended by 20 members, instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Cooperative internal policy on 5 February 2021 was attended by 15 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- OHS Training on 27 February 2021 was attended by 12 members, instructor by FORTASBI (Haris Silalahi).</li> <li>- Fire Fighter Training on 20 March 2021 was attended by 5 members, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage).</li> <li>- Training of Facilitator on 27 July – 2 November 2020 was attended by 1 member, instructor by FORTASBI "Forum Petani Kelapa Sawit</li> </ul>	
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		<p>Berkelanjutan Indonesia” (Ibu Feybe EN Lumuru, Rukaiyah Rafik.</p> <ul style="list-style-type: none"> <li>- Pesticide Training on 15 June 2021 was attended by 7 members, instructor by Singenta.</li> </ul>	
Milestone B	Smallholders have adopted GAP on their farms and are tracking productivity through, but not limited to, records of FFB sales.	<p>Based on field observation to smallholder member area, e.g. Kelompok Tani Mutiara Jaya, Mutiara Maju, Mutiara Mulya it was observed that smallholders are managing their farm effectively and maintain records of production and transaction data.</p> <p>Sample seen of transaction data of FFB sale:</p> <p><b>Mahmud JMK - 107</b></p> <p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 7 October 2021, qty 1,377 Kg, 2<sup>nd</sup> rotation on 21 October 2021, qty 2,410 Kg, 3<sup>rd</sup> rotation on 29 October 2021, qty 2,752 Kg.</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 1,690 Kg, 2<sup>nd</sup> rotation on 22 November 2021, qty 2,694 Kg.</li> </ul> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 2,359 Kg, 2<sup>nd</sup> rotation on 17 December 2021, qty 1,678 Kg, 3<sup>rd</sup> rotation on 31 December 2021, qty 2,559 Kg.</li> </ul> <p><b>Muhammad Tang - JMK 75</b></p> <p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 8 October 2021, qty 8,360 Kg, 2<sup>nd</sup> rotation on 19 October 2021, qty 7,600 Kg, 3<sup>rd</sup> rotation on 29 October 2021, qty 6,730 Kg.</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 6,240 Kg, 2<sup>nd</sup> rotation on</li> </ul>	Non-compliance

		<p>22 November 2021, qty 6,570 Kg.</p> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 7,340 Kg, 2<sup>nd</sup> rotation on 22 December 2021, qty 6,970 Kg.</li> </ul> <p><b>Hasriayu Safitri - JMK 108</b></p> <p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 7 October 2021, qty 1,508 Kg, 2<sup>nd</sup> rotation on 21 October 2021, qty 1,433 Kg, 3<sup>rd</sup> rotation on 30 October 2021, qty 1,508 Kg.</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 866 Kg, 2<sup>nd</sup> rotation on 22 November 2021, qty 1,531 Kg.</li> </ul> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 1,415 Kg, 2<sup>nd</sup> rotation on 17 December 2021, qty 606 Kg, 3<sup>rd</sup> rotation on 30 December 2021, qty 2,109 Kg.</li> </ul> <p><b>Non-conformity raised during audit:</b></p> <p>Koperasi Jasa Mutiara Kongbeng has had upkeep procedure No.17/SEK/ICS/JMK/I/2021 that approved by ICS Manager since 21 January 2021. However, during field visit to smallholder plots sampled it was found in the several plots that the weed condition is out of control.</p>	
<p><b>Principle 2: Ensure Legality, Respect for Land Rights and Community Wellbeing</b></p>			
<p>Comply with the law and respect communities' rights</p>			
<p><b>Criteria 2.1:</b> Smallholders have legal or customary rights to use the land in accordance with national and local laws, and customary practices</p>			
<p>Eligibility</p>	<p>Smallholders provide the coordinates or maps of their plots and evidence of ownership, or rights to use the land (refer to appendix 1).</p>	<p>Koperasi Jasa Mutiara Kongbeng assist its member with list of member and the plantation maps, scale 1:12,000. Koperasi Jasa Mutiara</p>	<p>Complied</p>

		<p>Kongbeng also recorded the GPS coordinates of its smallholder member.</p> <p>Koperasi Jasa Mutiara Kongbeng assist its member in identifying the legal ownership of the land with the respective map to locate the land on the ground.</p> <p>Koperasi Jasa Mutiara Kongbeng assisted by GIZ to prepare map of smallholder member location overlaid against village spatial map "Peta Rencana Pola Ruang Desa Makmur Jaya, Kecamatan Kongbeng", scale 1:50,000 dated 2021. The document reference "Kesepakatan Batas Desa Suka Maju dan Desa Makmur Jaya, Kecamatan Kongbeng No.100/174/Pem-3/IV/2019" dated 9 April 2019. Based on the map, smallholder member's oil palm plantation block located outside forest area "Hutan Produksi, Hutan Produksi Terbatas" and local protection zone "Kawasan Perlindungan Setempat".</p> <p>Verification of documented legal ownership of the land and its location through (initial verification or internal audit).</p>	
<p>Milestone A</p>	<p>Smallholders can demonstrate legal ownership or native and/or customary rights to use the land or demonstrate that they are in the process of legalisation of that right.</p>	<p>Koperasi Jasa Mutiara Kongbeng listed and checked the smallholder member's legal ownership of the land: <b>118 smallholder members with 216 land parcels; comprise of:</b></p> <ul style="list-style-type: none"> <li>- <b>71 smallholder members with 85 land parcels demonstrates land certificates; and</b></li> <li>- <b>47 smallholder members with 131</b> land parcels demonstrates "Surat Keterangan Tanah" from village authorities.</li> </ul> <p>Sampled smallholder member can demonstrate legal ownership of the land in form of land certificate or land statement from village authorities:</p> <ul style="list-style-type: none"> <li>- Lukman (persil 2), "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1310/SKT/MJ/KB/IX/2020" for 29,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. Boundary</li> </ul>	<p>Complied</p>

**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<p>north Kasmi, boundary south State Land, boundary east Lukman, boundary west road.</p> <ul style="list-style-type: none"> <li>- Kasmi (persil 4), "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1312/SKT/MJ/KB/IX/2020" for 27,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. Boundary north Firman, boundary south Lukman, boundary east Lukman, boundary west road.</li> <li>- Andi Zain demonstrates "Sertipikat Hak Milik No.16.09.02.02.1.01791", name Andi Zain, Desa Nehes Liah Bing, area size 19,932m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur No.2660/Nehes Liah Bing/2018" dated 29 November 2018. "Sertipikat Hak Milik No.16.09.02.02.1.01841", name Sarmawati, Desa Nehes Liah Bing, area size 39,904m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur No.2710/Nehes Liah Bing/2018" dated 29 November 2018.</li> <li>- Abdul Mannan (persil 45), "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1256/SKT/MJ/KB/IX/2020" for 45,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. Boundary north Liana Talib, boundary south Abdul Mannan, boundary east Hasnah, boundary west Muhammad Haris.</li> <li>- Suherman demonstrates "Sertipikat Hak Milik No.16.09.02.02.1.01848", name Suherman, Desa Nehes Liah Bing, area size 38,197m<sup>2</sup> dated 3 December 2018 according to the "Surat Ukur No.2717/Nehes Liah Bing/2018" dated 29 November 2018.</li> <li>- Asdar has 4.2 Ha land demonstrates legal ownership of land supported with 3 documents: "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1372/SKT/MJ/KB/IX/2020" for 23,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. Boundary north Asdar, boundary south Ondang, boundary east Sau, boundary west Alyas; "Surat Keterangan Tanah Pjs Kepala Desa</li> </ul>	
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**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<p>Makmur Jaya No.140/1372/SKT/MJ/KB/IX/2020” for 13,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. Boundary north Asdar, boundary south Asdar, boundary east Karmila, boundary west Alyas; Sertipikat Hak Milik No.16.09.03.02.1.01777, name Sumaria, Desa Nehes Liah Bing, area size 9,615m<sup>2</sup> dated 3 December 2018 according to the “Surat Ukur No.2719/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,500.</p> <p>- Alyas has 14.4 Ha land demonstrates legal ownership of land supported with 7 documents: “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1258/SKT/MJ/KB/IX/2020” for 20,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004; “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1252/SKT/MJ/KB/IX/2020” for 22,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004; “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1253/SKT/MJ/KB/IX/2020” for 21,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004; “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1251/SKT/MJ/KB/IX/2020” for 28,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004. “Sertipikat Hak Milik No.16.09.02.02.1.01783”, name Alyas, Desa Nehes Liah Bing, area size 6,675m<sup>2</sup> dated 3 December 2018 according to “Surat Ukur No.2652/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,000; Sertipikat Hak Milik No.16.09.02.02.1.01782, name Alyas, Desa Nehes Liah Bing, area size 5,427m<sup>2</sup> dated 3 December 2018 according to “Surat Ukur No.2651/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,000. “Sertipikat Hak Milik No.16.09.02.02.1.01858”, name Alyas, Desa Nehes Liah Bing, area size 21,151m<sup>2</sup> dated 4 December 2018 according to “Surat Ukur No.2727/Nehes Liah Bing/2018” dated 4 December 2018 – with map 1:2,500.</p>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- Akbar has 2.4 Ha land, the document "Sertipikat Hak Milik No.16.09.02.02.1.01777", name Akbar, Desa Nehes Liah Bing, area size 24,833m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur No.2646/Nehes Liah Bing/2018" dated 29 November 2018 – with map 1:2,500;</li> <li>- Humrah has 2.9 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1335/SKT/MJ/KB/IX/2020" area size 29,000m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Syamsul Alam, boundary south with Azhar, boundary east Sare, boundary west with Akbar;</li> <li>- Asdar has 2.4 Ha land, the document "Sertipikat Hak Milik No.16.09.02.02.1.01795", name Asdar, Desa Nehes Liah Bing, area size 25,915 m2 dated 3 December 2018 according to "Surat Ukur No.2664/Nehes Liah Bing/2018" dated 29 November 2018 – with map 1:2,500;</li> <li>- Nurdin has 2.2 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1352/SKT/MJ/KB/IX/2020" area size 22,000 m2; dated 9 September 2020. The land owned since 2004 and boundary north with road, boundary south with Nurdin, boundary east Azhar, boundary west with State land;</li> <li>- Muhammad Amin has 2.9 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1243/SKT/MJ/KB/IX/2020" area size 29,000 m2; dated 9 September 2020. The land owned since 2004 and boundary north with Muhammad Amin, boundary south with Sudirman, boundary east Heriadi, boundary west with Ondang;</li> <li>- Abbas has 3.1 Ha land, the document "Sertipikat Hak Milik No.16.09.02.02.1.01775", name Abbas, Desa Nehes Liah Bing, area size 14,293 m2 dated 3 December 2018 according to "Surat Ukur</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>No.2664/Nehes Liah Bing/2018" dated 29 November 2018 – with map 1:2,500.</p> <ul style="list-style-type: none"> <li>- Mahmud demonstrated the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1306/SKT/MJ/KB/IX/2020" area size 20,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Mahmud, boundary south with Hasriayu Safitri, boundary east Mahmudi, boundary west with Andi Mirwan. "Sertipikat Hak Milik No.16.09.02.02.1.01819", name Mahmud, Desa Nehes Liah Bing, luas 16,354 m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur No.2688/Nehes Liah Bing/2018" dated 29 November 2018 – with map 1:2,500.</li> <li>- Hasriayu Safitri has 3 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1341/SKT/MJ/KB/IX/2020" area size 23,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Mahmud, boundary south with Suwarnii, boundary east Hasriayu Safitri, boundary west with Andi Mirwan. "Sertipikat Hak Milik No.16.09.02.02.1.01807", name Hasriayu Safitri, Desa Nehes Liah Bing, luas 7,820 m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur No.2676/Nehes Liah Bing/2018" dated 29 November 2018 – with map 1:2,500;</li> <li>- Suarni has 4.4 Ha land the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1290/SKT/MJ/KB/IX/2020" area size 44,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Mariati, boundary south with Mariati, boundary east H. Abdul Wahid, boundary west with Asdar.</li> <li>- Ita has 1.8 Ha land, demonstrate document "Sertipikat Hak Milik No.16.09.02.02.1.01810", name Ita, Desa Nehes Liah Bing, area size 17,902 m<sup>2</sup> dated 3 December 2018 according to "Surat Ukur</li> </ul>	
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**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<p>No.2679/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,500;</p> <ul style="list-style-type: none"> <li>- Mustamin has 4.3 Ha land, the document “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1261/SKT/MJ/KB/IX/2020” area size 21,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Mustamin, boundary south with road, boundary east Santi, boundary west with Herman S.Psi. Sertipikat Hak Milik No.16.09.02.02.1.01826, nama Mustamin, Desa Nehes Liah Bing, area size 21,085 m<sup>2</sup> dated 3 December 2018 according to “Surat Ukur No.2695/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,500;</li> <li>- Firman P has 22.5 Ha land, the document “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1366/SKT/MJ/KB/IX/2020” area size 29,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with A. Fitriani, boundary south with Lukman, boundary east Aming, boundary west with Tawil. “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1268/SKT/MJ/KB/IX/2020” area size 75,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Andi Musa, boundary south with state land, boundary east Hama Gusila, boundary west with Mardiana. “Sertipikat Hak Milik No.16.09.02.02.1.01798”, name Firman, Desa Nehes Liah Bing, area size 48,160 m<sup>2</sup> dated 3 December 2018 according to “Surat Ukur No.2667/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:3,000. “Sertipikat Hak Milik No.16.09.02.02.1.01799”, name Firman, Desa Nehes Liah Bing, area size 22,287 m<sup>2</sup> dated 3 December 2018 according to “Surat Ukur No.2668/Nehes Liah Bing/2018” dated 29 November 2018 – with map 1:2,500.</li> <li>- Rusiah has land of 6.1 Ha with documented legal “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1271/SKT/MJ/KB/IX/2020” area size 35,000 m<sup>2</sup>; dated 9</li> </ul>	
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		<p>September 2020. The land owned since 2004 and boundary north with Alyas, boundary south with Kahar, boundary east Andi Musa, boundary west with Rusiah. "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1272/SKT/MJ/KB/IX/2020" area size 26,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Rusiah, boundary south with Kahar, boundary east Rusiah, boundary west with Muhammad Anwar Aras.</p> <ul style="list-style-type: none"> <li>- Nur Mawati has land of 5.3 Ha with documented legal "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1264/SKT/MJ/KB/IX/2020" area size 27,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with H. Abdul Khalid, boundary south with Muh Amin, boundary east Kahar, boundary west with Nur Mawati. "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1265/SKT/MJ/KB/IX/2020" area size 26,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with M. Abdul Khalid, boundary south with Muh Amin, boundary east Nur Mawati, boundary west with Darwis.</li> <li>- Muhammad Tang has land of 11 Ha with documented legal "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1301/SKT/MJ/KB/IX/2020" area size 110,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Saniasa, boundary south with state land, boundary east Rijal Pabi, boundary west with Azhar.</li> <li>- Saniasa has land of 5.7 Ha with documented legal "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1276/SKT/MJ/KB/IX/2020" area size 7,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with road, boundary south with Muhammad Tang, boundary east kardi, boundary west with Saniasa. "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1277/SKT/MJ/KB/IX/2020" area size 19,000 m<sup>2</sup>; dated 9 September 2020. The land owned since</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>2004 and boundary north with Bahtiar, boundary south with Saniasa, boundary east road, boundary west with Sare. "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1278/SKT/MJ/KB/IX/2020" area size 31,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004 and boundary north with Saniasa, boundary south with Muhammad Tang, boundary east Saniasa, boundary west with Sare.</p> <p>In the business permit from government, Surat Tanda Daftar Budidaya Perkebunan (STD-B) including map information to avoid overlapping with other parties or other smallholder or other landowner or state land designated with protection status.</p> <p>Some sampled smallholder demonstrates ownership of the land in form of "Surat Keterangan Tanah". The Koperasi Jasa Mutiara Kongbeng has submitted the documents for land certification process since 2018 (assisted by partnering mill), however the land certificate has not issued. Sighted letter from Koperasi Jasa Mutiara Kongbeng to Lands Office inquired on the follow up "Surat Koperasi Jasa Mutiara Kongbeng Kepada Pimpinan Kantor Pertanahan Kabupaten Kutai Timur No.001/JMK/II/2022, Perihal Tindak Lanjut Peningkatan Legalitas Lahan/Bidang menjadi Sertifikat Hak Miliki Anggota Koperasi Jasa Mutiara Kongbeng" dated 2 February 2022.</p>			
Milestone B	Smallholder plots are clearly and visibly demarcated and maintained, and the smallholders are operating only within these boundaries.	<p>Based on site visit to sampled smallholder, audit team sighted the land demarcation in form of red poles and/or wood fences are clearly located on the ground. The planting of oil palm only within the boundary.</p> <p>Based on site visit to sampled smallholder and stakeholder consultation to interested parties, there is no boundary overlapping with other landowner.</p> <table border="1" data-bbox="1131 1316 1955 1362"> <tr> <td data-bbox="1131 1316 1384 1362">Smallholder name</td> <td data-bbox="1384 1316 1955 1362">GPS Coordinates Boundary Pole sampled #1</td> </tr> </table>	Smallholder name	GPS Coordinates Boundary Pole sampled #1	Complied
Smallholder name	GPS Coordinates Boundary Pole sampled #1				

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		Akbar	1° 8' 1.74" N	116° 54' 8.72" E	
		Humrah	1° 7' 42.02" N	116° 54' 6.57" E	
		Muhammad Amin	1° 7' 52.55" N	116° 54' 31.05" E	
		Asdar	1° 8' 14.13" N	116° 54' 32.58" E	
		Nurdin	1° 7' 52.99" N	116° 54' 5.73" E	
		Abdul Mannan	1° 8' 28.50" N	116° 55' 22.90" E	
		Suherman	1° 8' 14.20" N	116° 54' 53.10" E	
		Asdar	1° 8' 02.20" N	116° 54' 54.40" E	
		Alyas	1° 8' 01.90" N	116° 54' 51.20" E	
		Saniasa	1° 7' 46.56" N	116° 54' 26.03" E	
		Muhamad Tang	1° 7' 41.57" N	116° 54' 25.92" E	
		Nur Mawati	1° 7' 40.49" N	116° 54' 35.72" E	
		Rusiah	1° 7' 41.05" N	116° 54' 50.33" E	
		Firman P	1° 8' 15.90" N	116° 56' 13.10" E	
		Mustamin	1° 8' 25.40" N	116° 55' 32.40" E	
		Ita	1° 8' 23.40" N	116° 54' 55.40" E	
		Lukman	1° 8' 6.70" N	116° 56' 7.5'0" E	

**Criteria 2.2:** Smallholders have not acquired lands from indigenous peoples, local communities or other users without their free, prior and informed consent, based on a simplified FPIC approach.

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Eligibility	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	Based on smallholder member database – crosschecked with statement in the legal ownership of the land, smallholder members owned the land as early as 2004.	Complied
Milestone A	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	- Lukman (persil 2), "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1310/SKT/MJ/KB/IX/2020" for 29,000 m <sup>2</sup> ; dated 9 September 2020. The land owned since 2004.	Complied
Milestone B	For existing plots, smallholders can demonstrate that they have not acquired land without free, prior and informed consent of indigenous peoples, local communities or other users (refer to appendix 1).	<ul style="list-style-type: none"> <li>- Kasmi (persil 4), "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1312/SKT/MJ/KB/IX/2020" for 27,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Abdul Mannan (persil 45), demonstrated "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1256/SKT/MJ/KB/IX/2020" for 45,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Asdar has 4.2 Ha land demonstrates legal ownership of land supported with 3 documents: "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1372/SKT/MJ/KB/IX/2020" for 23,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Alyas has 14.4 Ha land demonstrates legal ownership of land supported with 7 documents: "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1258/SKT/MJ/KB/IX/2020" for 20,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Humrah has 2.9 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1335/SKT/MJ/KB/IX/2020" for 29,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Nurdin has 2.2 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1352/SKT/MJ/KB/IX/2020" for 22,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> </ul>	Complied

**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- Muhammad Amin has 2.9 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1243/SKT/MJ/KB/IX/2020" for 29,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004</li> <li>- Mahmud demonstrated the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1306/SKT/MJ/KB/IX/2020" for 20,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Hasriayu Safitri has 3 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1341/SKT/MJ/KB/IX/2020" for 23,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Suarni has 4.4 Ha land the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1290/SKT/MJ/KB/IX/2020" for 44,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Mustamin has 4.3 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1261/SKT/MJ/KB/IX/2020" for 21,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Firman P has 22.5 Ha land, the document "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1366/SKT/MJ/KB/IX/2020" for 29,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Rusiah demonstrated "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1271/SKT/MJ/KB/IX/2020" for 35,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Nur Mawati demonstrated "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1264/SKT/MJ/KB/IX/2020" for 27,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</li> <li>- Muhammad Tang has land of 11 Ha with documented legal "Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya</li> </ul>	
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		<p>No.140/1301/SKT/MJ/KB/IX/2020” for 110,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</p> <p>- Saniasa demonstared “Surat Keterangan Tanah Pjs Kepala Desa Makmur Jaya No.140/1276/SKT/MJ/KB/IX/2020” for 7,000 m<sup>2</sup>; dated 9 September 2020. The land owned since 2004.</p> <p>From the sampled smallholder interviewed and visited, audit team found: The land for oil palm plantation was originally purchased in bulk by the H. Coli and H. Yosep. The land then divided and/or sold among its offspring and relatives who’s now become smallholder members. As for the administrative purpose, each smallholder member/landowner made land statement or obtained land title assisted by H. Yosep and village authorities.</p> <p>The sampled smallholder understands there was no past dispute over their land.</p> <p>Based on sampled smallholder interviewed and visited, they understand FPIC.</p>	
<b>Criteria 2.3:</b> The right to use the land is not disputed by indigenous peoples, local communities or other users			
Eligibility	Smallholders declare any existing disputes on the land commit to resolving said disputes and provide information on the current status of those disputes (if any) (refer to appendix 1).	<p>Based on stakeholder consultation to village head Makmur Jaya village, there was no land dispute over the Koperasi Jasa Mutiara Kongbeng smallholder members’ lands.</p> <p>Koperasi Jasa Mutiara Kongbeng obtained statement of no land dispute from village head in form of “Surat Keterangan Tanah Tidak Sengketa No.140/1030/MJKB/SKKTs/MJ/KB/IX/2021” dated 24 November 2021 Pjs Kepala Desa Makmur Jaya, Kecamatan Kongbeng Kabupaten Kutai Timur menerangkan bahwa Data lahan anggota Koperasi Jasa Mutiara Kongbeng, peta lahan Koperasi Jasa Mutiara Kongbeng, Struktur Organisasi Koperasi Jasa Mutiara Kongbeng, Legalitas Pendirian Koperasi Jasa Mutiara Kongbeng – menerangkan bahwa dengan sebenar-benarnya yang memiliki Hak Tas Atas Tanah</p>	Complied

		<p>di Koperasi Jasa Mutiara Kongbeng dengan jumlah anggota 118 anggota dengan luasan 649,20 Ha yang terletak di Desa Makmur Jaya tidak dalam sengketa dengan pihak manapun.” – Village head letter No. No.140/1030/MJKB/SKSTS/MJ/KB/IX/2021 stated that based on smallholder member area database, smallholder member oil palm plantation map, organization structure and legality of Koperasi Jasa Mutiara Kongbeng – village head stated the legal ownership of the land and all 118 members with 649.20 Ha located in Makmur Jaya village is not in dispute with other parties.</p> <p>The sampled smallholder understands there was no past dispute over their land.</p>	
Milestone A	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	<p>Based on stakeholder consultation with Makmur Jaya village head, there was no land dispute over the Koperasi Jasa Mutiara Kongbeng smallholder members’ lands.</p> <p>Koperasi Jasa Mutiara Kongbeng assisted by GIZ to prepare map of smallholder member location overlaid against village spatial map “Peta Rencana Pola Ruang Desa Makmur Jaya, Kecamatan Kongbeng”, scale 1:50,000 dated 2021. The document reference “Kesepakatan Batas Desa Suka Maju dan Desa Makmur Jaya, Kecamatan Kongbeng No.100/174/Pem-3/IV/2019” dated 9 April 2019. Based on the map, smallholder member’s oil palm plantation block located outside indigenous land; located outside forest area “Hutan Produksi, Hutan Produksi Terbatas”; outside local protection zone “Kawasan Perlindungan Setempat”.</p> <p>Koperasi Jasa Mutiara Kongbeng has conflict resolution mechanism “Standar Operasional Prosedur tentang Resolusi Konflik No.26/SEK/ICS/JMK/I/2021” dated 16 September 2021. Section III. Stipulates</p> <p>1. Conflict report acceptance: All reporter shall fill in logbook; PIC is cooperative committee and cooperative manager; Cooperative</p>	Complied
Milestone B	There is an absence of disputes among indigenous peoples, local communities or other users, regarding land, resource-use and access rights; or where there is a dispute, dispute resolution processes are implemented, and the process is accepted by all parties involve	<p>Koperasi Jasa Mutiara Kongbeng assisted by GIZ to prepare map of smallholder member location overlaid against village spatial map “Peta Rencana Pola Ruang Desa Makmur Jaya, Kecamatan Kongbeng”, scale 1:50,000 dated 2021. The document reference “Kesepakatan Batas Desa Suka Maju dan Desa Makmur Jaya, Kecamatan Kongbeng No.100/174/Pem-3/IV/2019” dated 9 April 2019. Based on the map, smallholder member’s oil palm plantation block located outside indigenous land; located outside forest area “Hutan Produksi, Hutan Produksi Terbatas”; outside local protection zone “Kawasan Perlindungan Setempat”.</p> <p>Koperasi Jasa Mutiara Kongbeng has conflict resolution mechanism “Standar Operasional Prosedur tentang Resolusi Konflik No.26/SEK/ICS/JMK/I/2021” dated 16 September 2021. Section III. Stipulates</p> <p>1. Conflict report acceptance: All reporter shall fill in logbook; PIC is cooperative committee and cooperative manager; Cooperative</p>	Complied

		<p>committee and cooperative manager will review the conflict; Carry out verification and confirm the information/fact on conflict;</p> <p>2. Planning Conflict Resolution: Cooperative committee and cooperative manager prepare conflict resolution plan; Cooperative committee and cooperative manager communicate with interested parties on conflict resolution process and communicate with authority should the conflict requires legal litigation.</p> <p>3. Conflict handling: Cooperative committee and cooperative manager shall conduct meeting between conflicting parties as mediator; conflict to be resolved over discussion.</p> <p>Koperasi Jasa Mutiara Kongbeng has prepared conflict record in form "Formulir Rekaman Penyelesaian Konflik Lahan". The form detailing information on smallholder member in lieu, location of land conflict, type of conflict, leadtime for conflict resolution, effort for conflict resolution, interested parties, conflict resolution follow up, smallholder member statement on conflict, smallholder member agreement for third-party monitoring (if necessary).</p> <p>Another mean for smallholder member under "Formulir Pengaduan Anggota Koperasi Jasa Mutiara Kongbeng" subsequently recorded into "Buku Penyampaian Saran/Kritik Petani dan Pekerja Koperasi Jasa Mutiara Kongbeng".</p>	
<p><b>Criteria 2.4:</b> Smallholder plots are located outside of areas classified as national parks or protected areas, as defined by national, regional or local law or as specified in National Interpretation.</p>			
Eligibility	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).	Koperasi Jasa Mutiara Kongbeng is able to show the maps of plantation location overlay with maps of spatial planning Kabupaten Kutai Timur, maps of Forest area and maps of river. According to the maps overlaying, it shows that the plantation of Koperasi Jasa Mutiara kongbeng is located in other purposes area and not in forest areas or protected areas.	OFI
Milestone A	Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).		OFI

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

<p>Milestone B</p>	<p>Smallholder plots are located outside of areas classified as national parks or protected areas as defined by national, regional or local law, or as specified in National Interpretations (refer to appendix 1).</p>	<p>Opportunity for Improvement:          KSU Jasa Mutiara Kongbeng has provided several overlay maps. Detailed information on the source of the map for overlaying should be improved.</p>	<p>OFI</p>
<p><b>Criteria 2.5:</b> For new planting, smallholders do not clear or acquire any land without obtaining the free, prior and informed consent (FPIC), of indigenous people and/or local communities and/or other users , based on a simplified FPIC approach.</p>			
<p>Eligibility</p>	<p>For new oil palm planting, smallholders commit not to clear or acquire land from indigenous people, local communities, or other users without their free, prior and informed consent, based on a simplified FPIC approach (refer to appendix 1).</p>	<p>The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with cooperative manager and group manager, the organization does not have planning for new planting.          No new planting.          From the sampled smallholder interviewed and visited, audit team found: The land for oil palm plantation was originally purchased in bulk by the H. Coli and H. Yosep. The land then divided and/or sold among its offspring and relatives who's now become smallholder members. As for the administrative purpose, each smallholder member/landowner made land statement or obtained land title assisted by H. Yosep and village authorities.          Group Manager assistend by donor organization held FPIC training for smallholder members:</p> <ul style="list-style-type: none"> <li>• Training of Facilitators on 27 July – 2 November 2020, about ISPO, RSPO,FPIC and Conflict Management, ICS : Collective Management, SIA, HCV and HCS, NDPE and etc</li> <li>• Training of Facilitators on 15 July – 5 March 2021, about ISPO, RSPO,FPIC and Conflict Management, ICS : Collective Management, SIA, HCV and HCS, NDPE and etc</li> <li>• Training was conducted by FORTASBI and GIZ</li> </ul>	<p>Complied</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Milestone A	A Smallholders complete training on how to conduct a simplified FPIC approach.	The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with cooperative manager and group manager, the organization does not have planning for new planting. No new planting.	Not Applicable
Milestone B	Based on a simplified FPIC approach, smallholders jointly agree on a plan with the affected indigenous peoples and/or local communities and/or other rights holders, including vulnerable groups, for new oil palm developments, if these involve land-use change.	The oil palm planting year based on disclosure to RSPO was 2004 and 2005. Based on interview with cooperative manager and group manager, the organization does not have planning for new planting. No new planting.	Not Applicable
<p><b>Principle 3: Respect human rights, including workers’ rights and conditions</b>  Safeguard human rights and protect workers’ rights, ensuring safe and decent working conditions.</p>			
<p><b>Criteria 3.1:</b> There is no use of forced labour.</p>			
Eligibility	Smallholders commit to no use of forced labour and ensure that any use of forced labour on the farm is terminated at Eligibility. They provide information on the source of labour on the farm, including family, contract and hired labour (refer to appendix 1).	<p>Koperasi Jasa Mutiara Kongbeng has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree Number 013/SK/JMK/01/2021 dated 23 January 2021, stated:</p> <ul style="list-style-type: none"> <li>a. Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation)</li> <li>b. Prohibited to do or conduct forced labour to workers or someone else in every situation.</li> <li>c. Prohibited to do human trafficking in every form and also no using illegal worker.</li> </ul> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members.</p> <p>The smallholders have signed statements/declarations that the farmers are committed to no forced labour. This statement is stated in the "RSPO Certification Commitment" on number D.3; that "Ensure</p>	Non-compliance

		<p>that there are no forced labour in operational and stop forced labour practice if they are still existing". Sample verified:</p> <ol style="list-style-type: none"> <li>RSPO Certification Commitment of Suriani dated 28 January 2021</li> <li>RSPO Certification Commitment of Nurmawati dated 20 February 2021</li> <li>RSPO Certification Commitment of Syamsuddin dated 19 January 2021</li> <li>RSPO Certification Commitment of H. Abdul Khalid dated 28 December 2021</li> </ol> <p>The work agreement template explains type of work, working conditions, wages and compliance to organization decree/policy/procedures.</p>	
<p>Milestone A</p>	<p>Smallholders complete training on free and fair labour and implement measures to ensure that all work is voluntary, and the following practices are prohibited:</p> <ul style="list-style-type: none"> <li>Retention of identity documents including but not limited to passports;</li> <li>Payment of recruitment fees by workers;</li> <li>Contract substitution;</li> <li>Involuntary overtime;</li> <li>Lack of freedom of workers to resign;</li> <li>Penalty for termination of employment;</li> <li>Debt bondage;</li> <li>Withholding of wages</li> </ul>	<p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members. The material provided at the training includes:</p> <ol style="list-style-type: none"> <li>Fair employment practices: <ul style="list-style-type: none"> <li>There is no identity holder (KTP-Identity Card)</li> <li>No recruitment fees</li> <li>No voluntary overtime</li> <li>Members' freedom to resign</li> <li>There are no penalties for resigning</li> <li>No bonded work</li> <li>There is no withholding wages</li> </ul> </li> <li>Compliance with the minimum age of workers as regulated by regional, provincial or national regulations (Law No. 13 of 2003)</li> <li>Not placing children in hazardous work</li> <li>Placing adult supervision of child laborers working in the field</li> </ol>	<p>Non-compliance</p>

		<p>e. Ensure that children's rights to education are respected and are not restricted.</p> <p>Based on interview with sample of smallholders, are mentioned that the smallholders have been given dissemination concerning the principal of anti force labour.</p> <p>Providers of the training materials was ICS of KSU Jasa Mutiara Kongbeng (Ibu Sulastri, Pak Ari Irawan and Pak Ade Akbar), where they have the competence and experience, including:</p> <ul style="list-style-type: none"> <li>• Training of Facilitators on 27 July – 2 November 2020, about ISPO, RSPO,FPIC and Conflict Management, ICS: Collective Management, SIA, HCV and HCS, NDPE and etc</li> <li>• Training of Facilitators on 15 July – 5 March 2021, about ISPO, RSPO,FPIC and Conflict Management, ICS: Collective Management, SIA, HCV and HCS, NDPE and etc</li> <li>• Training of Facilitators on 15 July – 5 March 2021,, about ISPO, RSPO,FPIC and Conflict Management, ICS: Collective Management, SIA, HCV and HCS, NDPE and etc</li> </ul> <p>Training was conducted by FORTASBI and GIZ.</p>	
<p>Milestone B</p>	<p>Workers on the farm, including their families, have unrestricted access to their identity documents, have freedom of movement and can declare that their employment is freely chosen.</p>	<p>For harvesting there are two types of harvester, such as :</p> <p>a. Harvester who include in Harvesting Management</p> <p>Harvesting management is a program that initiate by the Cooperative where the harvester permanently doing harvesting in registered smallholder. Currently, there are 32 smallholder and 17 harvester who join this program.</p> <p>b. Harvester who individually hired by the smallholder but still monitor by the organizations because related to FFB production</p> <p>For spraying usually hired by the smallholder, meanwhile for manuring conduct by themselves (smallholder).</p>	<p>Non-compliance</p>

		<p><b>Non conformities raised during audit:</b></p> <p>The organization does not have a mechanism to ensure that the labor recruitment process complies with standards in the application of anti-forced labor policies.</p> <ol style="list-style-type: none"> <li>1. The organization have a Decree concerning Forced Labour, Discrimination and Human Trafficking but there are no details explanation about how the workers recruitment process to avoid forced labour.</li> <li>2. The organization does not have a mechanism to monitor the employment of workers for spraying and manuring that hired by the smallholder members.</li> <li>3. The organization have a template for Work Agreement, but further verification based on document review and interview with ICS team, it was found there are no Work Agreement for Harvesters (17 peoples) who join the Harvesting Manage.</li> <li>4. Based on interview with harvesters during field observation, it was found that they do not have a contract for their work.</li> </ol>	
<p><b>Criteria 3.2:</b> Children are not employed or exploited. Work by children is acceptable on family farms, under adult supervision and when not interfering with education programmes. Children are not exposed to hazardous working conditions.</p>			
<p>Eligibility</p>	<p>Smallholders are aware of what defines child labour and ensure that any child labour in the farm operations is terminated at Eligibility. Awareness of child labour and commitment to no child labour includes:</p> <ol style="list-style-type: none"> <li>1. Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>2. Not exposing children to hazardous work.</li> <li>3. Providing adult supervision of young people working on the farm.</li> <li>4. Ensuring the practice of children’s rights to education is unrestricted and respected.</li> </ol>	<p>KSU Jasa Mutiara Kongbeng has a policy regarding prohibition of child labour set in Decree No. 012/SK/JMK/01/2021, dated 23 January 2021, set that:</p> <ul style="list-style-type: none"> <li>- For Cooperative members not to employ children under 18 years of age.</li> <li>- And for children aged 13-16 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs.</li> </ul>	<p>Complied</p>



	<p>(Refer to appendix 1).</p>	<p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ul style="list-style-type: none"> <li>a. Law No. 13 of 2013 concerning the prohibition of using child labour</li> <li>b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i></li> <li>c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i></li> </ul> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members. The topics covered:</p> <ul style="list-style-type: none"> <li>a. Compliance with the minimum age of workers and as defined by local, state, or national law,</li> <li>b. Not exposing children to hazardous work.</li> <li>c. Providing adult supervision of young people working on the farm.</li> <li>d. Ensuring the practice of children’s rights to education is unrestricted and respected</li> </ul> <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the “RSPO Certification Commitment” on number D.8; that "Ensure that there are no child labour practices in plantation operations and stop the practice of child labour that is still running". Sample verified:</p> <ul style="list-style-type: none"> <li>a. RSPO Certification Commitment of Suriani dated 28 January 2021</li> <li>b. RSPO Certification Commitment of Nurmawati dated 20 February 2021</li> <li>c. RSPO Certification Commitment of Syamsuddin dated 19 January 2021</li> </ul>	
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		d. RSPO Certification Commitment of H. Abdul Khalid dated 28 December 2021	
Milestone A	<p>Group managers and smallholders implement measures to protect children as follows:</p> <ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>	<p>KSU Jasa Mutiara Kongbeng has a policy regarding prohibition of child labour set in Decree No. 012/SK/JMK/01/2021, dated 23 January 2021, set that:</p> <ul style="list-style-type: none"> <li>- For Cooperative members not to employ children under 18 years of age.</li> <li>- And for children aged 13-16 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs.</li> </ul> <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> <li>a. Law No. 13 of 2013 concerning the prohibition of using child labour</li> <li>b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i></li> <li>c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i></li> </ol> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members.</p> <p>During field observation to sample of smallholder plots, it was found a child (15 years old) helping his father in harvesting activities which consider a high risk area and without supervision.</p>	Non-compliance
Milestone B	<p>Group managers and smallholders implement measures to protect children as follows:</p>	<p>KSU Jasa Mutiara Kongbeng has a policy regarding prohibition of child labour set in Decree No. 012/SK/JMK/01/2021, dated 23 January 2021, set that:</p>	Non-compliance

	<ol style="list-style-type: none"> <li>1. There are no workers on smallholder farms under the age of 15 or under the minimum age defined by local, state or national law, whichever is higher.</li> <li>2. Children are only permitted to help on family farms and are not permitted to perform dangerous, hazardous or heavy work.</li> <li>3. If young workers are employed, their work is not mentally or physically harmful and does not interfere with their schooling, if applicable.</li> </ol>	<ul style="list-style-type: none"> <li>- For Cooperative members not to employ children under 18 years of age.</li> <li>- And for children aged 13-16 years, if they work in the field with the aim of helping their parents, it must be under parental supervision, and not do risky jobs.</li> </ul> <p>This policy refers to the existing laws and regulations in Indonesia and international such as :</p> <ol style="list-style-type: none"> <li>a. Law No. 13 of 2013 concerning the prohibition of using child labour</li> <li>b. Law No.1 of 2000 <i>Ratifikasi Konvensi ILO No. 182 Mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak</i></li> <li>c. Law No. 20 of 1999 <i>Ratifikasi Konvensi ILO No. 138 Tahun 1973 Mengenai Batas Usia Minimum Diperbolehkan Bekerja</i></li> </ol> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members.</p> <p><b>Non conformity raised during audit:</b></p> <p>KSU Jasa Mutiara Kongbeng has not consistently implemented no child labour policy.</p> <p>During field visits to smallholder plots on behalf Firman P and interviews with workers, it was confirmed that harvest workers were assisted by their 15-year-old son, such as carrying fruit, frond stacking, citing loose fruit. The job of carrying fruit is a heavy and high-risk job for children under 17 years of age.</p>	
<p><b>Criteria 3.3:</b> Workers’ pay complies with minimum legal requirements, mandatory industry standards as defined by national law or collective bargaining, whichever takes priority in local regulations.</p>			
Eligibility	Smallholders commit to pay workers according to minimum legal requirements or mandatory industry standards (Refer to appendix 1).	KSU Jasa Mutiara Kongbeng has committed to pay workers with a minimum wage in accordance to Decree No. 015/SK/JMK/01/2021	Complied

		<p>dated 23 January 2021 concerning Wage Payments, mentioned that KSU Jasa Mutiara Kongbeng will pay worker's wages referring to applicable government regulation. If the wage is lower than the stipulated, it must be explained by the conversion system of working hours or a special situation.</p> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members.</p> <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.4; that "Paid minimum wage in accordance to national rule". Sample was seen for :</p> <ol style="list-style-type: none"> <li>a. RSPO Certification Commitment of Suriani dated 28 January 2021</li> <li>b. RSPO Certification Commitment of Nurmawati dated 20 February 2021</li> <li>c. RSPO Certification Commitment of Syamsuddin dated 19 January 2021</li> <li>d. RSPO Certification Commitment of H. Abdul Khalid dated 28 December 2021</li> </ol> <p>Based on interview to the smallholders in the field, they stated their commitment to pay the workers referring to the minimum wage set by government.</p> <p>KSU Jasa Mutiara Kongbeng documented the annual Governor Decree concerning minimum wage, then the KUD set the conversion of rates of operational activities, that are described below:</p> <ul style="list-style-type: none"> <li>• Minimum Wage of 2021:</li> </ul>	
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		<p>Based on Governor Decree No. 561/K.564/2021 dated 31 October 2020 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2021, amount of IDR 2,981,378.72</p> <ul style="list-style-type: none"> <li>Minimum Wage of 2022: Based on Governor Decree No. 561/K.568/2021 dated 17 November 2021 concerning the determination of the Kalimantan Timur Province Minimum Wage of 2022, amount of IDR 3,014,497.22 per month.</li> </ul> <p>Conversion in accordance to PP No 36/2021</p> <table border="1"> <thead> <tr> <th>Minimum wage</th> <th>Monthly (IDR)</th> <th>Rate per Hours (IDR)</th> </tr> </thead> <tbody> <tr> <td>2021</td> <td>2,981,378.72</td> <td>23,661.74</td> </tr> <tr> <td>2022</td> <td>3,014,497.22</td> <td>23,924.58</td> </tr> </tbody> </table> <p>For harvesting there are two types of harvester, such as :</p> <ol style="list-style-type: none"> <li>Harvester who include in Harvesting Management Harvesting management is a program that initiate by the Cooperative where the harvester permanently doing harvesting in registered smallholder. Currently, there are 32 smallholder and 17 harvester who join this program.</li> <li>Harvester who individually hired by the smallholder but still monitor by the organizations because related to FFB production</li> </ol> <p>For spraying usually hired by the smallholder, meanwhile for manuring conduct by themselves (smallholder).</p> <p>Payrate for workers :</p> <table border="1"> <thead> <tr> <th>Workers</th> <th>Wages (IDR)</th> <th>Indicator</th> <th>Achievement</th> </tr> </thead> <tbody> <tr> <td>Harvester</td> <td>200,000</td> <td>ton per FFB</td> <td>4 hours</td> </tr> <tr> <td>Sprayer</td> <td>250,000</td> <td>per Ha</td> <td>4 hours</td> </tr> </tbody> </table>	Minimum wage	Monthly (IDR)	Rate per Hours (IDR)	2021	2,981,378.72	23,661.74	2022	3,014,497.22	23,924.58	Workers	Wages (IDR)	Indicator	Achievement	Harvester	200,000	ton per FFB	4 hours	Sprayer	250,000	per Ha	4 hours	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

Milestone A	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups, including women.	During field observation and interview with the workers, it was found the wage they received in accordance to the agreement, example IDR 200,000 for 1 ton FFB.	Non-compliance
Milestone B	Workers receive payments as expected and agreed in accordance with at least the legal minimum wage rate (excluding overtime premiums) and without discrimination against vulnerable groups including women.	The workers also mentioned that there is no discrimination related to race, ethnic group, or religion. Moreover, the smallholders did not employed female worker. <b>Non conformity raised during audit:</b> Smallholders have paid harvest labor wages according to the minimum wage however it was not supported by documented evidence. Based on document review and interview with ICS team, there is no evidence that workers documentation of pay (payslip) was received by the workers.	Non-compliance
<b>Criteria 3.4:</b> Workers understand their rights and freedom to file a complaint/grievance to group manager or relevant third parties, including RSPO.			
Eligibility	Smallholders commit to respect the rights of workers to file a complaint/grievance (Refer to appendix 1).	Smallholder members has signed statements/declarations commitment that the smallholder member are committed to respect the rights of workers to file a complaint/grievance. This statement is stated in the "RSPO Certification Commitment" on number D.5; that "Respect the rights of workers to file a complaint/grievance". Sample was seen for : <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Suriani dated 28 January 2021</li> <li>- RSPO Certification Commitment on behalf of Nurmawati dated 20 February 2021</li> <li>- RSPO Certification Commitment on behalf of Syamsuddin dated 19 January 2021</li> <li>- RSPO Certification Commitment on behalf of H. Abdul Khalid dated 28 December 2021</li> </ul>	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Andi Zain dated 9 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Asiah dated 4 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Mahmud dated 20 January 2021</li> <li>- RSPO Certification Commitment on behalf of Abbas dated 7 January 2021.</li> </ul> <p>Koperasi Serba Usaha Jasa Mutiara Kongbeng has a procedure for Grievance Submission of Smallholder No. 04/UPPA/ICS/JMK/I/2021 dated 21 January 2021, explaining that:</p> <ol style="list-style-type: none"> <li>1. Members can submit their suggestions or complaints (public) to the group leader or directly to the Cooperative Management</li> <li>2. If the complaint goes through the Group Leader (<i>Ketua KT</i>), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book.</li> <li>3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about :             <ul style="list-style-type: none"> <li>• Everything that concern about race, tribe, religion</li> <li>• Domestic violence</li> <li>• Sexual harrasment</li> <li>• Human Rights Violation</li> </ul> </li> <li>4. The identity of the Whistleblower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the</li> </ol>	
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**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<p>whistleblower/complainant to the public or other parties, except to the authorized party (Police)</p> <ol style="list-style-type: none"> <li>5. Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks.</li> <li>6. For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing.</li> <li>7. If there are things that are considered unsatisfactory, a deliberations will be carried out again</li> <li>8. Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up.</li> </ol> <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the KSU Jasa Mutiara Kongbeng , the KSU Jasa Mutiara Kongbeng management will submit the matter to the competent authority for further action.</p> <p>Disseminations/trainings of these SOP have been conducted on 20 February 2021 and attended by 109 members.</p> <p>Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance. Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. At the KSU Jasa Mutiara Kongbeng secretariat, has sighted the Grievance Logbook, Grievance box located at KUD office and form of</p>	
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**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		grievance submission. There is no official complaint submitted to KUD official based on interview and logbook review.	
Milestone A	Smallholders complete training on workers' rights to file a complaints/grievance and communicate to workers the means to file a complaint/grievance.	<p>Koperasi Serba Usaha Jasa Mutiara Kongbeng has a procedure for Grievance Submission of Smallholder No. 04/UPPA/ICS/JMK/I/2021 dated 21 January 2021, explaining that:</p> <ol style="list-style-type: none"> <li>1. Members can submit their suggestions or complaints (public) to the group leader or directly to the Cooperative Management</li> <li>2. If the complaint goes through the Group Leader (<i>Ketua KT</i>), then the group leader must submit it to the Cooperative Management, then the officer appointed by the cooperative management will record the complaint in the Member's Suggestion/Complaints Book.</li> <li>3. If the complaint is an important matter and needs to be kept confidential, then the report or complaint from the member will be recorded in the Unpublished Member's Important Complaints Book, where the issues are cover about : <ul style="list-style-type: none"> <li>• Everything that concern about race, tribe, religion</li> <li>• Domestic violence</li> <li>• Sexual harrasment</li> <li>• Human Rights Violation</li> </ul> </li> <li>4. The identity of the Whistleblower/complainant will be kept confidential. Cooperative management or appointed officers are prohibited from revealing the identity of the whistleblower/complainant to the public or other parties, except to the authorized party (Police)</li> <li>5. Complaints from members will be discussed in the Cooperative Management meeting and will be responded to at least within 2 weeks.</li> </ol>	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>6. For complaints that are suggestions, complaints and criticisms, if a decision is obtained, the reporting party will be explained about the meeting and the results of the decision, the explanation can be done verbally or in writing.</p> <p>7. If there are things that are considered unsatisfactory, a deliberations will be carried out again</p> <p>8. Complaints as mentioned in point number 3, will be identified and investigated by the Cooperative Management. If the problem can be resolved amicably and through deliberation, the management will hold a meeting inviting the reported party. And, if the problem is still not resolved, the Cooperative Management will submit the problem to the competent authorities for follow-up.</p> <p>The confidentiality of the Reporting Person is guaranteed as mentions in point 4 above. The subject of the complaints which is confidential, if it cannot be resolved internally in the KSU Jasa Mutiara Kongbeng , the KSU Jasa Mutiara Kongbeng management will submit the matter to the competent authority for further action.</p> <p>Disseminations/trainings of these SOP have been conducted on 20 February 2021 and attended by 109 members.</p> <p>Based on interview with sample of smallholders, they mentioned that they committed to respect the workers right to submit grievance.</p>	
<p>Milestone B</p>	<p>Workers are aware of and have access to an effective means for filing a complaint/grievance.</p>	<p>Refer to Milestone A above.</p> <p>Based on interview with workers in the field, they have mentioned that they were given awareness about the right to submit grievance to any party. In the KSU Jasa Mutiara Kongbeng secretariat, has been sighted the Logbook of Grievance, Grievance box located in KUD office and form of grievance submission. There is no official complaint submitted to KUD official based on interview and logbook review.</p>	<p>Complied</p>
<p><b>Criteria 3.5:</b> Working conditions and facilities are safe and meet minimum legal requirements.</p>			

Eligibility	Smallholders commit to providing safe working conditions and facilities (Refer to appendix 1).	<p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.6; that "Providing a safe working condition and facilities". Sample was seen for:</p> <ul style="list-style-type: none"> <li>a. RSPO Certification Commitment of Suriani dated 28 January 2021</li> <li>b. RSPO Certification Commitment of Nurmawati dated 20 February 2021</li> <li>c. RSPO Certification Commitment of Syamsuddin dated 19 January 2021</li> <li>d. RSPO Certification Commitment of H. Abdul Khalid dated 28 December 2021</li> </ul>	Complied
Milestone A	Smallholders, workers, and family members complete training and aware of health and safety risks associated with farm work, (including that of pesticide use) and how to mitigate them	<p>KSU Jasa Mutiara Kongbeng has identify the OHS risk and analysis as per "Prosedur Pengendalian Resiko dan Mitigasi Kecelakaan Kerja" No. 04/UK3DA/ICS/JMK/I/2021 dated 21 January 2021. OHS risk analysis covering office activity, fertilizer and agrochemical warehouse, harvesting, FFB transportation, manuring and upkeeping. OHS risk analysis planning for evaluation annually by ICS. For 2022, the evaluation planned in March 2022.</p> <p>Training for OHS and safety risk associated with farm work (including that of pesticide use) and how to mitigate them has been conducted regularly by ICS KSU Jasa Mutiara Kongbeng, latest training conducted on 15 – 16 June 2021. Evidence of training were available as per "Berita Acara Pelatihan Damkar" dated 17 June 2021.</p> <p>Fire handling training has been carried out on 20 March 2021 by GIZ cooperated with POSKO DAMKAR Kecamatan Kombeng Evidence of training can be shown and during audit ICS team can be demonstrated the fire andling technique.</p>	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>Training for pesticide use was conducted on 15 June 2021 cooperated with GIZ and Sygenta. Records was reviewed such as "Notulent List Pelatihan Pengaplikasian dan K3 dalam Penggunaan Pestisida Terbatas di Kebun Rakyat".</p> <p>During interview with smallholder confirmed that smallholder member are aware with health and safety risk in their activity of farm work.</p> <p>KSU Jasa Mutiara Kongbeng has provide PPE for smallholder member including workers:</p> <ul style="list-style-type: none"> <li>• Harvester: Safety helmet, Safety boots</li> <li>• Spraying workers: Apron, Masker, Rubber Handgloves, Safety glasses</li> <li>• APAR is available in KUD office as an emergency tool in case of fire.</li> </ul> <p>First aid equipment was provide by KSU Jasa Mutiara Kongbeng and located in "Sekolah Lapang". First aid equipment provision were evident as per "Surat Serah Terima Perlengkapan Alat Pelindung Diri" dated 1 July 2021.</p> <p>Guidance for first aid handling stated in "Prosedur Penggunaan dan Monitoring Kotak P3K" No. 03/UK3DA/ICS/JMK/I/2021 dated 21 January 2021.</p>	
<p>Milestone B</p>	<p>Workers, including smallholder family members, have access to safe working conditions and amenities that include:</p> <ul style="list-style-type: none"> <li>• Safe and adequate housing, where applicable,</li> <li>• Access to basic first aid supplies</li> <li>• Health and safety equipment, including minimum personal protective equipment (PPE) if appropriate for the type of work.</li> <li>• Adequate drinking water</li> <li>• Access to toilets</li> </ul>	<p>Workers including smallholder family member have access to safe working conditions and amenities. Each workers and smallholder has their own housing.</p> <p>During field visit to smallholder housing shown that the housing condition is standard for health and safety, working equipment for harvesting store in speared place, herbicide/pesticide store in the separate place. Adequate drinking water and access to toilet are available in their own housing based on field visit to smallholder and workers housing.</p>	<p>Non-compliance</p>

		<p>First aid equipment was provide by KSU Jasa Mutiara Kongbeng and located in "Sekolah Lapang". First aid equipment provision were evident as per "Surat Serah Terima Perlengkapan Alat Pelindung Diri" dated 1 July 2021.</p> <p>Guidance for first aid handling stated in "Prosedur Penggunaan dan Monitoring Kotak P3K" No. 03/UK3DA/ICS/JMK/I/2021 dated 21 January 2021.</p> <p><b>Non conformity raised during audit:</b></p> <p>Organizations and independent smallholders have not yet ensured that first aid kits can be properly accessed by workers in the field.</p> <ul style="list-style-type: none"> <li>• Based on the field visit to the smallholder plots on behalf Abdul Manan it was found that there were harvesting activities carried out by the workers, there was a foreman/field supervisor but there was no first aid kit brought by the foreman/field supervisor.</li> <li>• Based on field visits to the smallholder plots on behalf Saniasa and Russia, it is known that there are harvesting activities carried out by workers, but there are no first aid kits that can be accessed in the field.</li> <li>• Based on field visits to smallholder plots on behalf Saniasa, Muhamad Tang and Nurmawati it was found that spraying activities were carried out independently but only used PPE in the form of masks, gloves and shoes. Meanwhile, based on the results of the risk analysis, spray workers are required to use PPE in the form of: masks, gloves, shoes and aprons.</li> </ul>	
<p><b>Criteria 3.6:</b> There is no discrimination, harassment, or abuse on the farm.</p>			
<p>Eligibility</p>	<p>Smallholders commit to no discrimination, harassment or abuse on the farm (Refer to appendix 1).</p>	<p>Head of Koperasi Serba Usaha Jasa Mutiara Kongbeng has established Policy/Decree concerning Forced Labour, Discrimination and Human Trafficking in Decree Number 013/SK/JMK/01/2021 dated 23 January 2021, stated :</p>	<p>Complied</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>a. Every cooperative members prohibited to conduct discriminative (colour, race, tribe, religion, group, gender and politic affiliation)</p> <p>b. Prohibited to do or conduct forced labour to workers or someone else in every situation.</p> <p>c. Prohibited to do human trafficking in every form and also no using illegal worker.</p> <p>For harassment, ruled out in Decree Human Rights No. 011/SK/JMK/01/2021 dated 23 January 2021 stated that :</p> <p><i>Bahwa Setiap Anggota Koperasi Jasa Mutiara Kongbeng dilarang melakukan tindakan yang melanggar Hak Asasi Manusia, beberapa di antaranya yang termasuk Hak Asasi Manusia Adalah</i></p> <ul style="list-style-type: none"> <li>• <i>Hak untuk Hidup, mempertahankan hidup dan meningkatkan taraf kehidupan.</i></li> <li>• <i>Hak untuk berkeluarga dan melanjutkan keturunan sesuai undang-undang yang berlaku.</i></li> <li>• <i>Hak untuk Tidak di Siksa, diperbudak dan di Lecehkan</i></li> </ul> <p>Disseminations/trainings of these SOP/Policy have been conducted in 5 April 2021, attended by 19 members; 7 April 2021, attended by 21 members.</p> <p>The smallholders have signed statements/declarations that the farmers are committed to not using child labour. This statement is stated in the "RSPO Certification Commitment" on number D.7; that "No discrimination, harassment or violence in plantation". Sample was seen for:</p> <p>a. RSPO Certification Commitment of Suriani dated 28 January 2021</p> <p>b. RSPO Certification Commitment of Nurmawati dated 20 February 2021</p>	
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		<p>c. RSPO Certification Commitment of Syamsuddin dated 19 January 2021</p> <p>d. RSPO Certification Commitment of H. Abdul Khalid dated 28 December 2021</p>	
Milestone A	Smallholders complete training on workplace discrimination, harassment and abuse and are aware of need for a safe workspace.	<p>Refer to Eligibility.</p> <p>Based on interview with sample of smallholders, are mentioned that the smallholders committed in anti discrimination in any form, no harassment and abuse in the farm.</p>	Complied
Milestone B	Workers freely express that they are working in a place that is free from discrimination, harassment or abuse.	<p>Refer to Eligibility.</p> <p>Based on interview with workers in the field, they have mentioned awareness about smallholder commitment in anti discrimination and harassment. They mentioned that there was no discriminations and harassments performed by smallholder. If there is any in the future, workers can submit grievance/complaint to KUD based on applicable procedure.</p>	Complied

**Principle 4: Protect, conserve and enhance ecosystems and the environment**

Protect the environment, conserve biodiversity, enhance ecosystems and ensure sustainable management of natural resources.

**Preamble**

**High Conservation Value (HCVs) and High Carbon Stock (HCS) forests**

This Independent Smallholder Standard is pursuing the objective of the RSPO Smallholder Strategy to increase smallholder inclusion, prioritise improved practices which also benefit smallholder livelihoods, whilst also upholding the core sustainability requirements. This includes the protection of areas of HCV and HCS forests. The RSPO has developed a simplified HCV methodology for identifying, protecting and managing HCVs that provides guidance for both existing and new planting (see here).

Aligned with the new HCS requirements in the RSPO 2018 P&Cs, the RSPO, in consultation with the HCSA Steering Group, intends to develop a simplified combined HCV-HCS approach to identify and protect HCS forests. The simplified and combined HCV-HCS approach for independent smallholders will be open to public consultation and will be published no later than November 2020.

In the meantime, independent smallholders are not allowed to clear any primary forests or any areas required to protect or enhance HCVs and HCS forests, as committed by signing the Smallholder Declaration. Until the simplified combined HCV-HCS approach and tool for independent smallholders is available, new plantings will only be permitted in low risk areas. The definition and procedure for identification of low risk areas will be defined by a Smallholder No Deforestation Task Force.

<p><b>Remediation and Compensation Procedure (RaCP)</b></p> <p>Remediation and compensation are required for any clearance since November 2005 without prior HCV assessment (see criterion 4.2) and any clearance since November 2019 without prior HCS assessment.</p> <p>The requirements as outlined in the RaCP (2015) is not fully applicable for independent smallholders. For independent smallholders, this RSPO ISH Standard is focused on developing an appropriate RaCP mechanism such as on-site remediation (with funding mechanisms to be determined) as this is contextually appropriate to the scale of independent smallholder production and enables independent smallholders to maximise positive environmental impact on-site. The requirement means that quantified liability is disclosed and assessed through a land use change analysis (LUCA) supported by the RSPO Secretariat.</p>			
<p><b>Criteria 4.1:</b> High Conservation Values (HCVs) on the smallholder plot or within the managed area and High Carbon Stock (HCS) forests identified after November 2019 using the simplified combined HCV-HCS approach, are managed to ensure that they are maintained and/or enhanced.</p>			
Eligibility	Smallholders commit to protect HCVs and HCS forests through the precautionary practices approach (Refer to appendix 1).	<p>KSU Jasa Mutiara Kongbeng and all smallholder members have committed to protect HCV area and maintain HCV area. HCV assessment has been conducted in January 2021 by internal assessor from ICS KSU Jasa Mutiara Kongbeng and Facilitator GIZ. Internal assessor has been trained by facilitator from GIZ and Fortasbi (Dani Rahadian Hidayat).</p> <p>The HCV assessment report "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Makmur Jaya Koperasi Jasa Mutiara Kongbeng" dated 11 February 2021. According to HCV assessment, there were no HCV areas identified at smallholder plot, however there are HCV areas identified in surrounding of smallholder plots in area of Desa Makmur Jaya categorized as HCV 4: riparian area.</p> <p>Based on HCV and HCS identification, there is no forest identified and area with high carbon stock at smallholder plot.</p> <p>Commitment of smallholder member to protect the HCV and HCS forests also stated in "Formulir Pernyataan Komitmen Petani Swadaya Daslam Melakukan Pengelolaan Perkebunan Berkelanjutan" point 12 "Melindungi NKT dan hutan SKT melalui pendekatan praktik kehati-</p>	Complied



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>hatian”, signed and witnessed by Group Manager KSU Jasa Mutiara Kongbeng. Sample seen for smallholder commitment:</p> <ul style="list-style-type: none"> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Andi Zain dated 9 January 2021.</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Asiah dated 4 January 2021.</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Mahmud dated 20 January 2021</li> <li>- Declaration of members of the Koperasi Jasa Mutiara Kongbeng of Abbas dated 7 January 2021.</li> </ul>	
<p>Milestone A</p>	<p>Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• The importance of maintaining and conserving HCVs and HCS forests</li> <li>• Human-wildlife conflict; and</li> <li>• Rare, threatened and endangered species and important ecosystems.</li> </ul>	<p>Training on maintaining and conserving HCVs and HCS forests, Rare, threatened and endangered species and important ecosystems has been conducted by Penyuluh lapangan (fasilitator from GIZ and Fortasbi) on 16 November 2020 – 15 April 2021. The training delivered in series of training. Sample seen:</p> <ul style="list-style-type: none"> <li>- Dated 1 March 2021 HCS training, Class JMK1 attend by 42 participants</li> <li>- Dated 22 Februari 2021 HCV training, class JMK1 attend by 46 participants</li> <li>- Dated 12 April 2021 RTE species and conflict management training, class JMK1 attend by 18 participants</li> <li>- Dated 3 March 2021 HCS Training, Class JMK2 attend by 24 participants</li> <li>- Dated 24 February 2021 HCV Training, Class JMK2 attend by 31 participants</li> <li>- Dated 14 April 2021 RTE species and conflict management training, Class JMK2 attend by 18 participants</li> </ul>	<p>Complied</p>

		<p>Evidence of training can be demonstrated during audit as per "Daftar Hadir Sekolah Lapangan" dated 16 November 2020 – 15 April 2021. Training deliver by ICS team and facilitator from GIZ and Fortasbi. Training attend by all smallholder member.</p> <p>During field visit to smallholder plot and interview with smallholder member, confirmed that they have follow the training of HCV by ICS team and facilitator.</p>	
<p>Milestone B</p>	<p>Smallholders implement precautionary practices and manage and maintain rare, threatened and endangered species, HCVs and HCS forests, where applicable</p>	<p>Based on interview with smallholder member during audit, confirmed that they aware regarding the RTE species protection and animal in the smallholder plots. Animal hunting is prohibit by the policy of KSU Jasa Mutiara Kongbeng and also regulation. KSU Jasa Mutiara Kongbeng has establish the procedure for animal protection and conflict prevention between human and animal as per "Prosedur Penanganan Konflik Satwa No: 07/SEK/ICS/JMK/I/2021" Dated 21 January 2021 and "Prosedur Penanganan Perlindungan Satwa No: 06/SEK/ICS/JMK/I/2021" Dated 21 January 2021</p> <p>According to HCV assessment there were no HCV area identified at smallholder plot, however there are HCV area identified in surrounding of smallholder plots in area of Desa Makmur Jaya categorized as HCV 4: riparian area.</p> <p>Although there are no protected species identified, Smallholders implemented precautionary practices and manage and maintain rare, threatened and endangered species. Koperasi Jasa Mutiara Kongbeng has a policy to prohibit animal hunting in area of smallholder plantation and surrounding area. Warning sign to campagne the animal protection and HCV conservation has been installed in the strategic place.</p>	<p>Complied</p>
<p><b>Criteria 4.2:</b> Where the existing smallholder plot has been planted and cleared after November 2005 or is on an area identified as HCS forests after November 2019 up to the eligibility period, a RaCP process appropriate for smallholders based on Land Use Change Analysis (LUCA) will be applicable (reference preamble).</p>			

<p>Eligibility</p>	<p>Smallholders provide information on all smallholder plots converted and planted with oil palm after 2005, through use of the simplified combined HCV- HCS approach for Smallholders (Refer to appendix 1).</p>	<p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September). This also confirmed with liability disclosure form submit to RSPO.</p> <p>Smallholder member has signed the commitment in “Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan” which stated in point 11 that “No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)”.</p> <p>Smallholder also commit to provide information to group manajer amog others:</p> <ul style="list-style-type: none"> <li>- Location (coordinates) of all plots currently planted with oil palm</li> <li>- Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders)</li> <li>- Any plots located on steep slopes</li> <li>- Details on plans for replanting and expansion of oil palm</li> </ul>	<p>Complied</p>
<p>Milestone A</p>	<p>Group members develop a plan to identify the maximum area for on-site remediation of HCVs lost since 2005 and HCS forests lost since November 2019, through a participatory process and the plan is submitted to RSPO.</p>	<p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September). This also confirmed with liability disclosure form submit to RSPO.</p> <p>According to email correspondence from RSPO dated 7 February 2021, confirmed by RSPO:</p> <p>Based on disclosure form received by RSPO, there are 117 member of independent smallholder (647.50 ha) which has been disclose and there is no new planting since November 2005 (No Liability), therefore LUCA is not required.</p>	<p>Complied</p>

<p>Milestone B</p>	<p>An RSPO-approved plan to remediate for HCVs lost since 2005 and HCS forests lost since November 2019 is implemented.</p>	<p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September). This also confirmed with liability disclosure form submit to RSPO.</p> <p>According to email correspondence from RSPO dated 7 February 2021, confirmed by RSPO:</p> <p>Based on disclosure form received by RSPO, there are 117 member of independent smallholder (647.50 ha) which has been disclose and there is no new planting since November 2005 (No Liability), therefore LUCA is not required.</p>	<p>Complied</p>
<p><b>Criteria 4.3</b> New planting of independent smallholders, since November 2019:</p> <ul style="list-style-type: none"> <li>• Do not replace any HCVs</li> <li>• Do not replace any HCS forests as defined by the simplified combined HCV-HCS approach</li> <li>• Are not on steep slopes (more than 25 degrees or as in the National Interpretation)</li> <li>• Are not on peat areas of any depth.</li> </ul>			
<p>Eligibility</p>	<p>Smallholders provide information on all planned new plantings and commit that no new planting are on HCVs or HCS forests, on steep slopes (more than 25 degrees or as in the National Interpretation) or on peat (Refer to appendix 1).</p>	<p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September).</p> <p>Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation. All member plantation are existing palm oil plantation.</p> <p>Smallholder member has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point D.11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)". Sample was seen for :</p>	<p>Complied</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Suriani dated 28 January 2021</li> <li>- RSPO Certification Commitment on behalf of Nurmawati dated 20 February 2021</li> <li>- RSPO Certification Commitment on behalf of Syamsuddin dated 19 January 2021</li> <li>- RSPO Certification Commitment on behalf of H. Abdul Khalid dated 28 December 2021</li> <li>- RSPO Certification Commitment on behalf of Andi Zain dated 9 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Asiah dated 4 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Mahmud dated 20 January 2021</li> <li>- RSPO Certification Commitment on behalf of Abbas dated 7 January 2021.</li> </ul> <p>Smallholder also commit to provide information to group manager amog others:</p> <ul style="list-style-type: none"> <li>- Location (coordinates) of all plots currently planted with oil palm</li> <li>- Information on all plots converted and planted with oil palm after 2005 (through use of the simplified combined HCV-HCS approach for Smallholders)</li> <li>- Any plots located on steep slopes</li> <li>- Details on plans for replanting and expansion of oil palm</li> </ul>	
<p>Milestone A</p>	<p>Before any land preparation commences, group members develop an integrated management plan through a participatory approach to maintain or enhance HCVs as well as HCS forests identified after</p>	<p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September). All member plantation are existing palm oil plantation.</p>	<p>Not Applicable</p>

	November 2019, as identified by the simplified combined HCV and HCS approach, before any land preparation commences	Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.	
Milestone B	Smallholders have an RSPO approved integrated management plan for their planned new planting and share a notice of this plan with those involved in the participatory mapping before any land preparation commences.	Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots has been planted since 2004 – 2005 (September). All member plantation are existing palm oil plantation.  Based on interview with smallholder members, ICS and cooperatives it was confirmed that there is no planned for new plantings for their plantation.	Not Applicable
<b>Criteria 4.4:</b> Where smallholder plots exist on peat, subsidence and degradation of peat soils is minimised by use of best management practices.			
Eligibility	Group manager confirms presence of peat on existing plots within the group and smallholders on peat commit to using best management practices (BMPs), and minimizing subsidence and degradation of peat soils (Refer to appendix 1).	Soil maps available in "Peta Jenis Tanah Desa Makmur Jaya Kecamatan Kombeng" with scale 1:25,000 year 2021. KSU Jasa Mutiara Kongbeng has overlay all smallholder plot with soil maps of Kutai Timur Regency, Kalimantan Timur province. According to soil maps overlaying, it indicated that there were no peat soils in area of smallholder plantations. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.  Smallholder member also has signed the commitment in "Formulir Pernyataan Komitmen Petani Swadaya Dalam Melakukan Pengelolaan Perkebunan Berkelanjutan" which stated in point D.13 that "13. No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion". Sample of commitment was seen as mention in indicator 4.3E.	Complied
Milestone A	Smallholders complete training on best management practices (BMPs) for peat. The group has an action plan to minimize risk of fire, to apply BMPs for plantings on peat and manage water systems in the certification unit.	Refer to Eligibility on soil type there were no peat soils in area of smallholder plantations. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.	Complied

		There is no action plan being implemented as there is no peat soil in Koperasi Jasa Mutiara Kongbeng.	
Milestone B	Smallholders implement the group's action plan based on BMPs, including fire and water management, and monitoring of subsidence rate for existing planting on peat.	<p>Refer to Eligibility on soil type, there were no peat soils in area of smallholder plantations. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>There is no action plan being implemented as there is no peat soil in Koperasi Jasa Mutiara Kongbeng.</p> <p>Training for Fire handling on palm oil plantation has been conducted by facilitator dan ICS to smallholder member. Sample seen: fire handling training on 29 March 2021 in Ibu Aming Plots, attend by 23 participants of JMK 1 class and dated 31 March 2021 in Ibu Hasmawati plots, attend by 23 participants of JMK 2.</p>	Complied
<b>Criteria 4.5:</b> Plots on peat are replanted only on areas with low risk of flooding or saline intrusion as demonstrated by a risk assessment.			
Eligibility	Smallholders commit to provide information on all plans for replanting and commit that replanting will only be in areas with low risk of flooding or saline intrusion (Refer to appendix 1).	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in "Peta Jenis Tanah Desa Makmur Jaya Kecamatan Kombeng" with scale 1:25,000 year 2021. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Jasa Mutiara Kongbeng was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Jasa Mutiara Kongbeng.</p> <p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 13 that "No new planting on</p>	Not Applicable

		peat and replanting on peat only in areas with low risk of flooding and saline intrusion”.	
Milestone A	Smallholders with plots on peat complete training on identification of future risks of flooding or saline intrusion and alternate land development strategies.	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in “Peta Jenis Tanah Desa Makmur Jaya Kecamatan Kombeng” with scale 1:25,000 year 2021. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Jasa Mutiara Kongbeng was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Jasa Mutiara Kongbeng.</p> <p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 13 that “No new planting on peat and replanting on peat only in areas with low risk of flooding and saline intrusion”.</p>	Not Applicable
Milestone B	Prior to replanting on peat smallholders complete a risk assessment related to flooding or saline intrusion and, where there is high risk, present a plan that includes alternate land development strategies, referencing alternative livelihood planning.	<p>According to soil maps overlay indicated that there is no peat soil in area of smallholder plantation. Soil maps available in “Peta Jenis Tanah Desa Makmur Jaya Kecamatan Kombeng” with scale 1:25,000 year 2021. According to soil maps, soil type in smallholder plantation KSU Jasa Mutiara Kongbeng consist of Typic hapludult (subordo) – ordo Ultisol.</p> <p>Based on Soil map and river map shown that generally plantation of KSU Jasa Mutiara Kongbeng was far from the river or sea and there is no risk of flooding, in addition there is no peat soil in area of KSU Jasa Mutiara Kongbeng.</p> <p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 13 that “No new planting on</p>	Not Applicable



		peat and replanting on peat only in areas with low risk of flooding and saline intrusion".	
<b>Criteria 4.6:</b> Fire is not used on the oil palm plot for preparing land or for pest control, nor open fire for waste management on the farm.			
Eligibility	Smallholders commit to no burning for preparing land or for pest control, nor open fire for waste management. Group manager records evidence of prior burning of members joining the group (Refer to appendix 1).	<p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Sample was seen for :</p> <ul style="list-style-type: none"> <li>- RSPO Certification Commitment on behalf of Suriani dated 28 January 2021</li> <li>- RSPO Certification Commitment on behalf of Nurmawati dated 20 February 2021</li> <li>- RSPO Certification Commitment on behalf of Syamsuddin dated 19 January 2021</li> <li>- RSPO Certification Commitment on behalf of H. Abdul Khalid dated 28 December 2021</li> <li>- RSPO Certification Commitment on behalf of Andi Zain dated 9 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Asiah dated 4 January 2021.</li> <li>- RSPO Certification Commitment on behalf of Mahmud dated 20 January 2021</li> <li>- RSPO Certification Commitment on behalf of Abbas dated 7 January 2021.</li> </ul> <p>Based on interview with head of KSU Jasa Mutiara Kongbeng, there is no land preparing by burning on 2004 – 2005. Land preparation conducted mechanically.</p> <p>Based on data of palm oil planting Koperasi Jasa Mutiara Kongbeng, there is no palm oil planted after November 2005. All smallholder plots</p>	Complied

		has been planted since 2004 – 2005 (September). This also confirmed with liability disclosure form submit to RSPO.	
Milestone A	<p>There is no physical evidence of new burning (after eligibility) for land preparation for oil palm by smallholders. Smallholders complete training on and are aware of:</p> <ul style="list-style-type: none"> <li>• Alternatives to fire for land preparation and farm waste management (where appropriate possible).</li> <li>• Alternatives to fire for pest control.</li> <li>• Fire prevention and how to respond to and manage fires in their plots.</li> </ul>	<p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 15 that "No burning for preparing land or pest control". Based on interview with head of KSU Jasa Mutiara Kongbeng, there is no land preparing by burning on 2004 – 2005. Land preparation conducted mechanically without burning. This also confirmed with smallholder member sampled (22 member) during field visit and interview.</p> <p>KSU Jasa Mutiara Kongbeng has a procedure for land preparation as per "SOP Pembukaan Lahan No: 022/SEK/ICS/JMK/I/2021 dated 21 January 2021. According to procedure, the land preparation conducted mechanically without burning.</p> <p>Training for Fire handling on palm oil plantation, has been conducted by facilitator dan ICS to smallholder member. The training also has included alternatives to fire for land preparation and farm waste management, alternatives to fire for pest contro and fire prevention and how to respond to and manage fires in their plots. Sample seen for training record: fire handling training on 29 March 2021 at Ibu Aming Plots, attend by 23 participants of JMK 1 class and dated 31 March 2021 at Ibu Hasmawati plots, attend by 23 participants of JMK 2.</p>	Complied
Milestone B	<p>Smallholders do not use fire or practice burning for land preparation, waste management or pest control on the farm. For pest control, fire may be used only in exceptional circumstances i.e. where no other effective measures exist and with prior approval of relevant authority.</p>	<p>During interview with smallholder member (22 member) confirmed that they have aware regarding the prohibition of use fire or practice burning for land preparation, waste management or pest control on their farm.</p> <p>During field audit to smallholder plots also confirmed that there is no evidence that smallholder members use fire for land preparation, waste management or pest control on their farm.</p>	Complied

<b>Criteria 4.7:</b> Riparian buffer zones are identified and managed to ensure they are maintained and/or enhanced.			
Eligibility	Group manager identifies riparian buffer zones within the group and smallholders commit to no new planting in riparian zones (Refer to appendix 1).	<p>Group manager has identifies the riparian buffer zone through HCV Assessment. HCV assessment was conducted January 2021 by ICS KSU Jasa Mutiara Kongbeng (Ari Irawan) under supervise Dani Rahadian Hidayat (SNV) and GIZ. Ari Irawan as an assessor and Facilitator has been trained by Fortasbi cooperated with SNV and GIZ dated 15 January – 5 March 2021 and 10 November 2020.</p> <p>The assessment confirmed that there were no riparian buffer zones in KSU Jasa Mutiara Kongbeng plantations. The HCV assessment report, "Laporan Identifikasi Nilai Konservasi Tinggi (NKT)/High Conservation Value (HCV) di Wilayah Desa Makmur Jaya Koperasi Jasa Mutiara Kongbeng" dated 11 February 2021 confirms there were no HCV areas at smallholder plots. However there are HCV areas identified in surrounding of smallholder plots in area of Desa Makmur Jaya categorized as HCV 4: riparian area.</p> <p>KSU Jasa Mutiara Kongbeng has a plan to conserve and protect the waterways/watersource by marking the boundary of waterways/riparian 3 m from waterways and install the warning signboards to prohibit the agrochemical spraying activity near to waterways. KSU Jasa Mutiara Kongbeng also planting vetiver grass to prevent the soil erosion near to waterways.</p> <p>KSU Jasa Mutiara Kongbeng also has overlay the plantation maps of all smallholder member with river maps of Kutai Tumor Regency, Kalimantan Province. According to maps overlay with scale 1:80,000 confirmed that there is no river in the KSU Jasa Mutiara Kongbeng area.</p> <p>All smallholder member of KSU Jasa Mutiara Kongbeng has signed the commitment letter which stated in point 11 that "No new planting or no expansion of existing farms in primary forests, HCV areas, HCS</p>	Complied

		forests, in riparian areas, or on steep slopes (more than 25 degrees or as in National Interpretation)".	
Milestone A	Smallholders complete training on and are aware of riparian buffer zone management, and the group has an action plan to maintain and/or enhance riparian buffer zones.	Smallholder member has complete the training for riparian buffer zone management as per minutes of training "Mengenal Nilai Konservasi Tinggi" dated 24 February 2021 attend by 31 members at class JMK2 and 22 February 2021 attend by 46 members at class JMK1, the res of smallholder member socialized by ICS to their house/ploats. Record of training in the form of attendance list, training material and minutes of training are available during audit.  During interview with smallholder member (22 member) confirmed that they have aware the riparian buffer zone management.	Complied
Milestone B	Smallholders maintain and/or enhance riparian buffer zone areas.	According to HCV assessment result and maps overlay of plantation maps with river maps of Kutai Tumor Regency, Kalimantan Province with scale 1:80,000 confirmed that there is no river in the area of KSU Jasa Mutiara Kongbeng. It was also confirmed during field visit to sampled smallholder plots (22 memembr sampled) that there is no river in the plantation area of smallholder plots.  In addition, smallholder member are aware to conserve the riparian (if any) by not apply the chemical spraying and fertilizing near to riparian area.	Complied
<b>Criteria 4.8:</b> Pesticides are used in ways that do not endanger health of workers, family, communities or the environment.			
Eligibility	Smallholders commit to phase out paraquat and pesticides categorized as WHO Class 1A or 1B and those listed by the Stockholm or Rotterdam Conventions by: <ul style="list-style-type: none"> <li>• Immediately stopping purchasing of these pesticides</li> <li>• Phasing out use of remaining stock by MS A</li> <li>• Providing information for the group manager to keep record of pesticide purchase and use.</li> </ul>	There is no evidence that smallholder member commit to phase out paraquat usage. During field visit to smallholder plots and interview (Firman P and Ita) confirmed that they still use gramoxone (paraquat) for weeds control. It was raised as non conformity.  Correction and corrective action has been develop by Koperasi Jasa Mutiara Kongbeng to address the issue and accepted by audit team. Auditor verification to assess the effectiveness of corrective action plan	Non-compliance

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	(Refer to appendix 1)	has been conducted and concluded that NC status has been Closed on 20 April 2022. Please see details of Nonconformities in section 3.3.	
Milestone A	Smallholders complete training on BMPs for pesticides including pesticide usage, awareness on risks for pregnant and breastfeeding women and young workers; storage and disposal; paraquat and pesticides listed by WHO Class 1A or 1B, the Stockholm or Rotterdam Conventions (and in compliance with 3.5).	Smallholder has complete the training on BMP for pesticide on 11 January and 13 January 2021 (attend by 76 members). Evidence of training can be demonstrated during audit. During field visit and interview with smnallholder member confirmed that they have aware regarding the pesticide handling and best management practices.  KSU Jasa Mutiara Kongbeng has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 018/SK/JMK/01/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 25 January 2021. The policy has been disseminated to all smallholder member on 7 April 2021.	Complied
Milestone B	Smallholders implement BMPS for all pesticide use, including prohibiting use of pesticides by pregnant and breastfeeding women and young workers, and exclusion of paraquat and pesticides that are categorized as WHO Class 1A or 1B, or those listed by the Stockholm or Rotterdam Conventions, unless when authorized by relevant authorities for pest outbreaks.	Smallholder member implement BMP for all pesticide use: using PPE during pesticide spraying (handgloves, masker, apron and face shield). KSU Jasa Mutiara Kongbeng has a policy to prohibit pregnant and breastfeeding woman and young workers for pesticide handling as per "Surat Keputusan Nomor: 018/SK/JMK/01/2021 Tentang Larangan Mempekerjakan Wanita Hamil dan Menyusui" dated 25 January 2021. The policy has been disseminated to all smallholder member on 7 April 2021.  However during field visit and interview with spraying workers at plots Firman P confirmed that spraying workers only use medical masker during pesticide application. It was raised as nonconformity.  Correction and corrective action has been develop by Koperasi Jasa Mutiara Kongbeng to address the issue and accepted by audit team. Auditor verification to assess the effectiveness of corrective action plan has been conducted and concluded that NC status has been Closed on 20 April 2022. Please see details of Nonconformities in section 3.3.	Non-compliance

<b>Criteria 4.9:</b> The group and smallholders manage pests, diseases, weeds and invasive introduced species using appropriate techniques, including but not limited to Integrated Pest Management (IPM) techniques.			
Eligibility	Not applicable	Not applicable	Not Applicable
Milestone A	Smallholders complete training on and are aware of BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management.	Training for BMPs, including, but not limited to safe chemical use, IPM, weed and invasive species management has been conducted on 11 and 13 January 2021. Training deliver by GIZ (deutsce Gesselschaft fur Internationale Zussammenarbeit). Evidence of training can be demonstrated such as attendance list and training material. Sample on attendance list signed by 76 members. During interview with smallholder member confirmed that they aware with BMPs and well implemented in the field.	Complied
Milestone B	The group and smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm.	<p>KUD Marga Jaya has establish "SOP Pengendalian Hama Terpadu (PHT) No: 22/SOP-KUD-MJ/III/2019, dated 20 March 2019.</p> <p>Integrated pest management has been developed by Koperasi Jasa Mutiara Kongbeng as per "Pengamatan Tingkat Serangan Hama dan Penyakit kelapa Sawit Pada Empat Koperasi Mitra di kecamatan Kongbeng". Evidence of program implementation can be demonstrated as per "Laporan Pengamatan Tingkat Serangan Hama dan Penyakit kelapa Sawit Pada Empat Koperasi Mitra di kecamatan Kongbeng" dated 24 November – 11 December 2020. Pest and disease monitoring and census conducted twice a year. Based on pest and disease monitoring dated 24/11/2021 – 11/12/2021, there were pest attack such as:</p> <ul style="list-style-type: none"> <li>- Rats: 9.00%</li> <li>- Oryctes: 0.15%</li> <li>- Caterpillar: 0.00%</li> <li>- Ganoderma: 0.15%</li> </ul>	Complied

		<p>Another action for integrated pest management are conserving the pest biological enemy such as: Snake as enemy for rats, Eagle and barn owl as enemy of rats. smallholders maximize use of IPM approaches to minimize use of pesticides and herbicides on their farm. Koperasi Jasa Mutiara Kongbeng has provide the barn owl nest 2 unit. To prevent the caterpillar attack, Koperasi also planting the beneficial plant <i>Turnera subulate</i> along of the main road (<math>\pm 7</math> km)</p> <p>To reduce herbicide usage smallholder member using mechanics way to control the weeds and reduce the herbicide usage.</p>	
<b>Internal Control System requirements for smallholder groups.</b>			
<b>A – ICS: Group entity and group management requirements</b>			
<b>A.1 The Group demonstrates that they are legally formed.</b>			
<b>A.1.1</b>			
Eligibility	The Group has appointed a group manager	<p>Group of Smallholder has appointed KSU Jasa Mutiara Kongbeng as a Group Manager. Sulastri Rahmawati appointed as a ICS Manager, according to appointment letter "<i>Surat Keputusan Nomor 002/SK/JMK/01/2021 Tentang Penunjukan Manager ICS (Internal Control System)</i>" dated 16 August 2021. ICS Manager has the responsibility to manage ICS and all members of the smallholder group.</p> <p>ICS Manager was appointed based on smallholder member meeting and decision. Record of smallholder meeting available as per "Berita Acara Kegiatan" dated 15 August 2021.</p>	Complied
Milestone A	The Group has appointed a group manager		Complied
Milestone B	The Group has appointed a group manager		Complied
<b>A.1.2</b>			
Eligibility	The group manager has evidence of legal identity.	<p>Group of Smallholder has legal identity as "<i>Surat Keputusan Nomor 002/SK/JMK/01/2021 Tentang Penunjukan Manager ICS (Internal</i></p>	Complied
Milestone A	The group manager has evidence of legal identity.		Complied

<p>Milestone B</p>	<p>The group manager has evidence of legal identity.</p>	<p><i>Control System</i>)” dated 16 August 2021. ICS Manager has the responsibility to manage ICS and all the group member of smallholder. There is no information of how long manager ICS is elected.</p> <p>ICS Manager has appointed based on smallholder member meeting and decision. Record of smallholder meeting available as per “Berita Acara Kegiatan” dated 15 August 2021.</p> <p>Koperasi Jasa Mutiara Kongbeng has fulfil the legality related to palm oil plantation for smallholder as follows:</p> <ul style="list-style-type: none"> <li>• The deed of establishment of the cooperative is based on the notarial deed of Mia Septiana Zaeni, SH. MKn number AHU-0000234.AH.01.27.TAHUN 2020 dated 12 February 2020.</li> <li>• Sighted the tax identification number (Nomor Pokok Wajib Pajak/NPWP) No. 73.578.493.6-724.000 on behalf Koperasi Jasa Mutiara Kongbeng.</li> <li>• Each smallholder plots in Koperasi Jasa Mutiara Kongbeng has had plantation business permit - STDB (Surat Tanda Daftar Budidaya) that issued by plantation agency of Kutai Timur Regency on 2020.</li> <li>• Koperasi Jasa Mutiara Kongbeng has certified as active organization by Ministry of Cooperative on 23 September 2015 (Certificate No.22/BH/xx.3/DKKT/IX/2015).</li> <li>• NIB (Nomor Induk Berusaha) Koperasi Jasa Mutiara Kongbeng 0220302241134 dated 13 February 2020.</li> <li>• Izin Usaha “Surat Izin Usaha Perdagangan/SIUP” from Lembaga OSS (Online Single Submission) on behalf of Koperasi Jasa Mutiara Kongbeng, NIB 0220302241134 number 503/08/233/BPTSP/V/2013 dated 29 May 2013.</li> <li>• Sighted the evidence of land legality of each persil.</li> </ul>	<p>Complied</p>
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**A1.3**



Eligibility	The group has membership requirements.	<p>KSU Jasa Mutiara Kongbeng has established the membership requirement as per "SOP Pendaftaran Anggota No: 01/UPPA/ICS/JMK/I/2021" dated 21 January 2021.</p> <p>According to SOP Pendaftaran Anggota, requirement of certification membership are as below:</p> <ul style="list-style-type: none"> <li>- Indonesian citizens</li> <li>- Domiciled in the Cooperative area</li> <li>- Owns an oil palm plantation</li> <li>- Comply with all certification regulations</li> <li>- Have the ability to take legal action</li> <li>- Fill in the form to become a member</li> <li>- Submit a photocopy of 2 pieces of KTP and a 3x4 photo</li> <li>- Submit a photocopy of the land certificate for oil palm plantations</li> <li>- Submit a certificate of oil palm seeds</li> <li>- Fill in the environmental management statement (SPPL) if any</li> <li>- Submit a photocopy of STDB</li> <li>- Willing to carry out an HCV and environmental assessment in the oil palm plantation</li> <li>- Willing to attend education/training</li> </ul> <p>Section 3.1 stated</p> <ol style="list-style-type: none"> <li>1. Potential smallholder member shall register through "Unit Pendaftaran Anggota";</li> <li>2. Potential member signed in commitment statement to join certification;</li> <li>3. Potential member attached all relevant documented requirements.</li> </ol>	Complied
Milestone A	The group has membership requirements.		Complied
Milestone B	The group has membership requirements.		Complied

		<p>4. "Unit Pendaftaran Anggota" checks and verifies the potential member documents. If there is lack in documented requirement, 90 days are given to rectify.</p> <p>5. Should the requirements completed, "Unit Pendaftaran Anggota" diposition to "Komite Persetujuan"</p> <p>6. Member establishment is full authority of ICS Manager</p> <p>7. The membership requirement consist of: Indonesian citizen, live in cooperative area; have oil palm plantation block; comply to certification policy; able to do legal action; complete the membership form; provides copy of legal ownership of the land; provides environmental commitment; provides oi palm plantation license; accepts the HCV assessment process; committed to participate in education/training programme.</p> <p>Evaluation of all smallholder member upon registration carried out by ICS team, approved by "Komite Persetujuan"/Approval Committee. Recorded under "Berita Acara Verifikasi Lahan Pekebun Sertifikasi", stated on 1 January 2021, ICS Approval Committee made site visit and assessed the oil palm block(s) of smallholder member, covering aspect: oil palm block location based on spatial planning, topography of the block, block boundary, land dispute status, oil palm standing, pest and disease condition, planting year, soil type, legal ownership of the land, land preparation method.</p> <p><b>Non conformity raised during audit:</b></p> <p>SOP for Member Registration/Acceptance Requirements was not implemented consistently.</p> <ul style="list-style-type: none"> <li>- The requirements for registration/acceptance of members do not explain the requirements of the RSPO standard and describe the requirements for a structured evaluation;</li> <li>- Based on interviews and document verification, the field verification process and member registration as well as the</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>acceptance process by the Approval Committee were not carried out sequentially. Minutes of Verification are carried out before the Registration Form.</p> <ul style="list-style-type: none"> <li>- Minutes of Verification are carried out before the Registration Form, sample seen:             <ol style="list-style-type: none"> <li>1. Rusiah, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 29 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Rusiah, 2 land parcels dated 12 January 2021.</li> <li>2. Mustamin, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 20 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Mustamin, dated 19 January 2021.</li> <li>3. Muhammad Tang, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 23 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Muhammad Tang, dated 10 January 2021.</li> <li>4. Nurmawati, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 9 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Nur Mawati, dated 19 January 2021.</li> <li>5. Suarni, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 11 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Ita, dated 13 January 2021.</li> <li>6. Mahmud, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 17 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Mahmud, dated 17 January 2021.</li> </ol> </li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>7. Asdar, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 20 December 2020. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Asdar, dated 24 January 2021.</p> <p>8. Andi Zain, "Berita Acara Verifikasi Lahan Pekebun Sertifikasi" dated 9 January 2021. "Formulir Anggota Sertifikasi Koperasi Jasa Mutiara Kongbeng" for Andi Zain, dated 13 January 2021.</p> <ul style="list-style-type: none"> <li>- Based on the verification of documents on the minutes of land verification for certifying planters and the procedure for Member Registration No. 01/UPPA/ICS/JMK/I/2021 does not explain in detail the criteria for acceptance of certification members in accordance with the established requirements.</li> </ul>	
<b>A.1.4</b>			
Eligibility	All members have signed and acknowledged membership requirements.	<p>All member has signed and acknowledged membership requirements as per "Formulir pendaftaran anggota koperasi serba usaha Jasa Mutiara Kongbeng"</p> <p>Sample seen:</p> <ul style="list-style-type: none"> <li>- Nurdin, ID member JMK.055, signed joining date 13 January 2021</li> <li>- Andi Zain, ID member JMK.111, signed joining date 13 January 2021</li> <li>- Suherman, ID member JMK.038, signed joining date 13 January 2021</li> <li>- Muhamad Amin, ID member JMK.062, signed joining date 13 January 2021</li> <li>- Saniasa, ID member JMK.074, signed joining date 13 January 2021</li> <li>- Abdul Manan, ID member JMK.031, signed joining date 13 January 2021</li> <li>- Mustamin, ID member JMK.026, signed joining date 13 January 2021</li> </ul>	Complied
Milestone A	All members can demonstrate understanding of membership requirements.		Complied
Milestone B	All members can demonstrate understanding of membership requirements.		Complied

A.2 The Group Manager is responsible for managing the Group for certification.			
A.2.1			
Eligibility	The group manager has planned for the implementation of the ICS.	<p>The Group Manager have established plan for the implementation of ICS on the form of "Long Term Work Plan" 2021 – 2025. The implementation of work plan can be shown in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Jasa Mutiara Kongbeng". Evidence of implementation program among others:</p> <ul style="list-style-type: none"> <li>- Pemasangan amaran terkait RSPO: himbuan perlindungan satwa dilindungi, larangan pembakaran lahan, penerapan best management practices (penyemprotan, pemupukan, pemanenan). Pemasangan Amaran dilakukan pada tanggal 17 – 20 Januari 2021, terdapat 105 amaran yang dipasang di kantor dan di tempat-tempat strategis di lahan petani anggota.</li> <li>- Penyerahan dan pemasangan patok batas kapling petani, dilaksanakan pada 20 September 2021</li> <li>- Penandaan batas sempadan sungai (areal NKT) dan penanaman vetiver grass pada tanggal 2 Februari 2022</li> <li>- Sosialisasi larangan memelihara hewan dilindungi di Koperasi jasa Mutiara Kongbeng tanggal 15 November 2021</li> <li>- Pemasangan rumah burung hantu sebanyak 2 unit di lokasi kebun petani anggota tanggal 8 Agustus 2020</li> <li>- Penanaman tanaman inang (Turnera subulate) pada tanggal 30 Oktober 2021 di lokasi kebun petani anggota di pinggir jalan poros</li> <li>- Pembuatan Gudang limbah B3 di lokasi dekat kantor KSU Jasa Mutiara Kongbeng pada bulan Oktober 2021</li> <li>- Pembuatan STDB dan SPPL – sudah dilakukan sejak tahun 2020</li> </ul> <p>Pelatihan – pelatihan untuk anggota dan ICS: Pelatihan dilakukan selama periode 16 November 2020 – 15 April 2021 meliputi:</p>	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		Pengenalan ISPO-RSPO, Ketaatan pada peraturan, OHS, No deforestation no peat and no exploitation, kelembagaan organisasi pekebun sawit, ICS, manajemen konflik, best management practices for palm oil plantation, penanganan dan penggunaan pestisida, pengendalian hama dan penyakit tanaman, prosedur panen, teknik replanting, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative, financial management, animal and uman conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.	
Milestone A	The group manager can demonstrate compliance of the ICS by individual members.	<p>Group manager has monitor the compliance of the ICS by individual members. Group Manager have established plan for the implementation of ICS on the form of "Long Term Work Plan" 2021 – 2025. The implementation of work plan can be shown in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Jasa Mutiara Kongbeng".</p> <p>Based on field visits and interview with smallholder member sampled (22 members) confirmed that smallholder member have been able to explain the KSU Jasa Mutiara Kongbeng work program plan for the 2021/2022. All requirement determined by ICS as per "SOP Pendaftaran Anggota No: 01/UPPA/ICS/JMK/I/2021" dated 21 January 2021 was implementing by smallholder member. To monitor the compliance group manager has conducted internal audit to all smallholder member on June – July 2021, record of internal audit and follow up action can be shown during audit.</p>	Complied
Milestone B	The group manager can demonstrate compliance of the ICS by individual members.	<p>KSU Jasa Mutiara Kongbeng has review the annual year program for RSPO certification and smallholder support program.</p> <p>Latest review conducted on 17 January 2022 as reported in "Laporan Kegiatan Sertifikasi Perkebunan Kelapa Sawit Swadaya KSU Jasa Mutiara Kongbeng". The report of certification progress and</p>	Complied

		<p>cooperative programme to support smallholder are publicly reported and explain during annual meeting fo smallholder member on 29 January 2022. Evidence of annual meeting are available in attendance list and minutes of meeting "Rapat Anggota Tahunan".</p>	
<b>A.2.2</b>			
<p>Eligibility</p>	<p>The group manager demonstrates understanding of the ISH Standard, group certification and related topics and has sufficient resources to manage the group.</p>	<p>Group manager has demonstrates understanding of the ISH standard, group certification and related topics of RSPO certification. It was confirmed during interview with Group Manager. Relevant training for RSPO certification has been followed: Internal auditor training of RSPO for Independent smallholder, RSPO P&amp;C for smallholder, ISPO P &amp; C, Cooperative organisatory, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring.</p> <p>Group manager ICS have managed sufficient resources to manage KSU Jasa Mutiara Kongbeng. The Group Manager and Internal Control System has been established as per "Struktur Internal Control System KSU Jasa Mutiara Kongbeng". ICS establishment based on "Surat keputusan ketua Koperasi Jasa Mutiara Kongbeng Desa Makmur Jaya Kecamatan kongbeng Nomor: 010/SK/JMK/08/2021 Tentang Penetapan ICS (Internal Control System) Koperasi Jasa Mutiara Kongbeng" dated 16 August 2021. ICS structure organisation cocsist of:</p> <ul style="list-style-type: none"> <li>- Group Manager: Sulastri Rahmawati</li> <li>- Komite Persetujuan dan Internal Audit: Mahmud, Muh. Amin</li> <li>- Sekertaris: Rijal Pabi H. B, Ari Irawan</li> <li>- Unit Pendaftaran dan UPT Penyuluhan: Alyas, Abdul mannan, Muh. Sewah</li> </ul>	<p>Complied</p>

		<ul style="list-style-type: none"> <li>- Unit Penilai internal: Ade Akbar, Saniasa, Risniati, Arfah Indah, Ramlah</li> <li>- Unit K3 &amp; NKT: Rafik, Lukman</li> </ul> <p>Furthermore, KSU Jasa Mutiara Kongbeng are divided into 6 farmer groups to control and manage the smallholder members.</p> <p>To manage programs and activities KSU Jasa Mutiara Kongbeng also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p>	
Milestone A	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	Group manager have managed sufficient resources to manage KSU Jasa Mutiara Kongbeng.	Complied
Milestone B	The group manager can demonstrate capacity to manage and operate group certification and certification requirements.	<p>Group manager ICS have managed sufficient resources to manage KSU Jasa Mutiara Kongbeng. The Group Manager and Internal Control System has been established as per "Struktur Internal Control System KSU Jasa Mutiara Kongbeng". ICS structure organisation:</p> <ul style="list-style-type: none"> <li>- Group Manager: Sulastri Rahmawati</li> <li>- Komite Persetujuan dan Internal Audit: Mahmud, Muh. Amin</li> <li>- Sekertaris: Rijal Pabi H. B, Ari Irawan</li> <li>- Unit Pendaftaran dan UPT Penyuluhan: Alyas, Abdul mannan, Muh. Sewah</li> <li>- Unit Penilai internal: Ade Akbar, Saniasa, Risniati, Arfah Indah, Ramlah</li> <li>- Unit K3 &amp; NKT: Rafik, Lukman</li> </ul> <p>To manage programs and activities KSU Jasa Mutiara Kongbeng also establish TUPOKSI (<i>Tugas Pokok dan Fungsi</i> - Main Duties and Functions) for each function in the ICS structure.</p> <p>The Group Manager of the KSU Jasa Mutiara Kongbeng, has the competence and experience in managing an organization as evidenced</p>	Complied



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>by several trainings that have been followed and the experience he has.</p> <p>Some certificates from training ever followed by the group manager - Mrs. Sulastri Rahmawati has competence and experience, including:</p> <ul style="list-style-type: none"> <li>- Training Lokalatih terbaik dated 15 January – 5 March 2021. The training are covering: RSPO P&amp;C for smallholder, ISPO P &amp; C, Cooperative organisatory, Good agriculture practices for palm oil plantation, HCV assessment management and monitoring, Environmental management and monitoring, hazardous waste handling, OHS, Social impact management and monitoring. Training delivered in series of training by Fortasbi, Ministry of Agriculture, RSPO Indonesia (RILO), SNV trainer, Social and legal expert.</li> <li>- Training Internal auditor of RSPO for Independent smallholder dated 19 – 21 June 2021 by TUV Rheinland.</li> <li>- Training Fire Emergency Plan by Dinas Pemadam Kebakaran, Posko Damkar Kec. Kongbeng, dated 20 March 2021.</li> <li>- Pesticide handling training by Komisi Pestisida Dinas Pertanian Kabupaten Kutai Timur on 16 June 2021.</li> </ul>	
<b>A.2.3</b>			
Eligibility	A group annual training plan is available covering the RSPO Independent Smallholder Standard, group management (which includes group objectives, structure, relevant procedures and the certification process) and other topics as outlined in the ISH Standard.	KSU Jasa Mutiara Kongbeng has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: Pengenalan ISPO-RSPO, Ketaatan pada peraturan, OHS, No deforestation no peat and no exploitation, kelembagaan organisasi pekebun sawit, ICS, manajemen konflik, best management practices for palm oil plantation, penanganan dan penggunaan pestisida, pengendalian hama dan penyakit tanaman, prosedur panen, teknik replanting, HCV and HCS, FPIC, Premium sharing RSPO, SOP & Policy of Cooperative, financial management, animal and uman conflict, BPJS	Non-compliance

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.</p> <p>Non conformity raised during audit:</p> <p>KSU Jasa Mutiara Kongbeng has not provide Group Annual Training Plan related to RSPO and not all smallholder member attend the training provide by KSU Jasa Mutiara Kongbeng and Facilitator.</p> <p>KSU Jasa Mutiara Kongbeng does not yet have a first aid training program for PICs who are given the responsibility to handle first aid.</p>	
<p>Milestone A</p>	<p>The group manager implements a phased approach to ensure members have progressively attended training on the ISH Standard, group management and other topics as outlined in the ISH Standard according to the group annual training plan.</p>	<p>KSU Jasa Mutiara Kongbeng has a training activity delivered for smallholder member since 16 November 2020 – 15 April 2021 covering: Pengenalan ISPO-RSPO, Ketaatan pada peraturan, OHS, No deforestation no peat and no exploitation, kelembagaan organisasi pekebun sawit, ICS, manajemen konflik, best management practices for palm oil plantation, penanganan dan penggunaan pestisida, pengendalian hama dan penyakit tanaman, prosedur panen, teknik replanting, HCV and HCS, FPIC, Premium sharing RSPO, SOP &amp; Policy of Cooperative, financial management, animal and uman conflict, BPJS ketenagakerjaan and minimum wages. Evidence of training: attendance list, minutes of training, training material and picture documentation.</p> <p>Training was delivered by competent person from facilitator, Fortasbi and GIZ.</p> <p>Non conformity raised during audit:</p> <ul style="list-style-type: none"> <li>Based on document verification on the recording of training activities, it is known that there are some or several members of the smallholders who did not participate in the training activities organized by KSU Jasa Mutiara Kongbeng and the trainer facilitators.</li> </ul>	<p>Non-compliance</p>

		<ul style="list-style-type: none"> <li>KSU Jasa Mutiara Kongbeng has not been able to prove the approach taken for the implementation of training so that all members can take part in training activities in stages.</li> </ul>	
Milestone B	All members attended training and can demonstrate understanding of the ISH Standard, group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations.	<p>Smallholder member has attend the training and has understanding of the ISH standard group management and certification requirements including awareness on BMPs, HCV, environmental protection, social welfare of workers and business operations. It was confirmed during audit.</p> <p>Non conformity raised during audit:            Based on document verification on the recording of training activities, it is known that there are some or several members of the smallholders who did not participate in the training activities organized by KSU Jasa Mutiara Kongbeng and the trainer facilitators.</p>	Non-compliance
<b>B – ICS: Policies and management</b>			
<b>B.1 The group Internal Control System contains documented policies and procedures for operational management.</b>			
<b>B.1.1</b>			
Eligibility	A group Internal Control System is available for operational management including procedures of expulsion and sanctions for members who fail to comply, and a procedure to conduct internal audits	Koperasi Jasa Mutiara Kongbeng has appointed the Internal Control System Team as per "Surat Keputusan Ketua Koperasi Jasa Mutiara Kongbeng Desa Makmur Jaya Kecamatan Kombeng No.003/SK/JMK/01/2021 tentang Penetapan ICS (Internal Control System) Koperasi Jasa Mutiara Kongbeng" dated 1 January 2021. Internal Control System consist of Sulastri Rahmawati (Group Manager); Mahmud & Muh Amin (Komite Persetujuan & Audit Internal); Rijal Pabi H.B & Ari Irawan (Secretary); Alyas, Abdul Mannan, Muh. Sewah (Unit Pendaftaran dan UPT Penyuluhan); Ade Akbar, Saniasa, Rusniati, Arfah Indah, Ramlah (Unit Penilai Internal); Rafik & Lukman (Unit K3 & NKT).	Non-compliance

		<p>Internal auditor: Rijal Pabi HB, Sulastri Rahmawati, Arfa Indah, Ramlah, Alyas, Rusniati.</p> <p>Rijal Pabi HB, Sulastri Rahmawati, Arfa Indah, Ramlah, Alyas attended training "Internal Auditor Training of RSPO for Independent Smallholders from TUV Rheinland No.ZID1/246118867/26" dated 19-21 June 2021.</p> <p>Koperasi Jasa Mutiara Kongbeng has "Standar Operasional Prosedur tentang Prosedur Pelaksanaan Audit Internal No.01/UAI/ICS/JMK/I/2021" dated 21 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali dalam 1 tahun untuk setiap petani" – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.</p> <p>Section 3.2 "Kompetensi Internal Audit – tidak memiliki konflik kepentingan, harus memiliki sumber daya yang professional, berkapasitas, bisa bersikap objektif, mempunyai keinginan memperbaiki serta loyalitas yang tinggi, dapat bekerjasama dengan semua pihak" – Internal Auditor competence; does not have conflict of interest, has professional resources, have the capacity for internal audit, objective, continuous improvement and loyalty, cooperate with all parties.</p> <p>Section 3.6 "Penulisan dan Pelaporan Hasil Audit – Auditor melaporkan hasil temuannya ke dalam "Formulir Laporan Ketidaksesuaian" dan diberikan kepada Auditee dan Kepala Audit Internal. Merekap hasil temuan dan perbaikan di form yang sudah tersedia dan dilaporkan kepada Kepala Audit Internal selambatnya 30 hari pasca audit" – Internal Audit Report Writing – Auditor reporting the finding into "Formulir Laporan Ketidaksesuaian" and reported to Auditee and Internal Audit Manager, the findings and report submitted within 30 days post audit.</p>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>Section 3.7 "Tindak Lanjut Audit – Unit Audit Internal bersama auditee menentukan kapan rencana perbaikan dilakukan. Masa perbaikan dilakukan selambatnya 180 hari setelah disampaikan hasil audit." – Audit Follow Up – Internal Audit Unit with auditee will determine when the follow up audit/NC verification audit carried out. Timeframe for NC verification audit max. 180 days after audit result communicated.</p> <p>Koperasi Jasa Mutiara Kongbeng has "Standar Operasional Prosedur tentang Prosedur Perbaikan Hasil Audit No.02/UAI/ICS/JMK/I/2021" dated 21 January 2021. Section 6, 7 and 8 stated "Manager Kelompok berhak memberikan teguran, jika anggota tidak berupaya memperbaiki temuan/ketidaksesuaian. Manager kelompok berhak memberikan surat peringatan 1 atau 2, kemudian juga berhak mengeluarkan anggota jika tidak mengindahkan atau memperbaiki hasil temuan audit" – Group Manager have right to give warning letter 1 and 2 and subsequently expulse member from RSPO certification.</p> <p><b>Nonconformity raised during audit:</b></p> <ul style="list-style-type: none"> <li>- Based on document verification and interviews with the Group Manager, KSU Jasa Mutiara Kongbeng has not determined the criteria for finding non-conformities in the internal audit process.</li> <li>- The internal auditor has not been able to show a statement that he has not audited his work/statement that there is no conflict of interest.</li> <li>- Based on document verification and interviews with the Group Manager, the 2022 audit plan has not been prepared.</li> </ul>	
Milestone A	The ICS is implemented and an internal audit is conducted for at least half of the group members and all audit findings are closed	Koperasi Jasa Mutiara Kongbeng has "Standar Operasional Prosedur tentang Prosedur Pelaksanaan Audit Internal No.01/UAI/ICS/JMK/I/2021" dated 21 January 2021. Section 3 "Metodologi – Frekuensi Audit Internal dilakukan paling sedikit 1 kali	Non-compliance
Milestone B	The ICS is implemented and an annual internal audit of the group is conducted for all group members and all audit findings are resolved.		Non-compliance

		<p>dalam 1 tahun untuk setiap petani” – Internal audit frequency carried out minimum once in 1 year for each smallholder farmer.</p> <p>Internal Audit plan year 2021 evident. The cooperative planned to conduct internal audit for all 118 smallholder members with their 216 oil palm blocks in June 2021.</p> <p>Internal Audit checklist/report year 2021 have been checked, covered:</p> <ul style="list-style-type: none"> <li>- Smallholder understanding on RSPO (and ISPO) including training</li> <li>- Smallholder knowledge on membership requirements, ICS requirements, legal entity of cooperative;</li> <li>- Smallholder’s database on legal ownership of the land, environmental permit, business permit, best management practice implementation, harvesting record, worker payment record;</li> <li>- Smallholder knowledge on laws and regulations;</li> <li>- Smallholder knowledge on designated SOP within the cooperative;</li> <li>- Smallholder knowledge and implementation of Good Agriculture Practice;</li> <li>- Smallholder knowledge and implementation of Hazardous Waste Management;</li> <li>- Smallholder knowledge and implementation of HCV;</li> <li>- Smallholder knowledge and implementation of Social and Worker welfare;</li> <li>- Smallholder knowledge and implementation of Health and Safety;</li> <li>- Smallholder knowledge and implementation of Pest and Disease;</li> </ul> <p>Internal audit report sighted for smallholder member Hasriayu Safitri, Suarni, Ita, Mustamin, Rusiah, Muhammad Tang, Nur Mawati, Firman P, Mahmud, Andi Zain, Asdar R in period June 2021.</p> <p>4 findings issued.</p>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>Audit team also checked on internal audit checklist for Cooperative Committee and ICS team. The checklist covers: cooperative legal document, membership database, all relevant Standard Operating Procedures, Organization structure, cooperative statute, infrastructure such as fire fighting tools, first aid kit, hazardous waste storage, PPE for smallholder member and workers, work program – completed by October 2021.</p> <p>Follow up Internal Audit finding year 2021 sighted, highlighted issues on RSPO ISH 4.7 (finding related river tributary), 3.4 (finding related to complaint), 3.5 (finding related PPE for smallholder member and worker), 2.3.5 (finding related to absence of SOP for oil palm maintenance).</p>	
<b>B.1.2</b>			
Eligibility	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager	<p>Group Manager can be shown the availability of basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations. The document were kept in Koperasi office.</p> <p>Non conformity raised during audit:</p> <p>The inconsistency of information on the land area of member smallholders is found in the audit sample:</p> <p>a) Andi Zain – the land hectarage in Registration Form 7 Ha; Statement letter from smallholder member 7 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 7 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) stated 7 Ha; while legal ownership of land/SHM stated 6 Ha; in smallholder register 7 Ha;</p> <p>b) Alyas – the land hectarage in Registration Form 14.2 Ha; Statement letter from smallholder member 14.2 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan</p>	Non-compliance
Milestone A	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance
Milestone B	Basic information, farm information, production data, legal documentation of group members and signed Smallholder Declarations are available to the group manager		Non-compliance

		<p>Lingkungan Hidup (SPPL) stated 14.2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 9.9 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.9 Ha; while legal ownership of land/SKT/SHM stated 12.5 Ha; in smallholder register 14.2 Ha;</p> <p>c) Akbar – the land hectarage in Registration Form 10.1 Ha; Statement letter from smallholder member 0 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 10.1 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 5.7 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.8 Ha; while legal ownership of land/SKT/SHM stated 8.2 Ha; in smallholder register 5.4 Ha;</p> <p>d) Mahmud – the land hectarage in Registration Form 7.2 Ha; Statement letter from smallholder member 7.2 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 7.2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 2 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 3.6 Ha; while legal ownership of land/SKT and SHM stated 3.6 Ha; in smallholder register 7.2 Ha;</p> <p>e) Firman P – the land hectarage in Registration Form 22.6 Ha; Statement letter from smallholder member 7.5 Ha; Surat Pernyataan Kesanggupan Pengelolaan dan Pemantauan Lingkungan Hidup (SPPL) stated 22.6 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2020 stated 22.5 Ha; Surat Tanda Daftar Budidaya Tanaman Perkebunan (STD-B) 2016 stated 4.7 Ha; while legal ownership of land/SKT and SHM stated 17.4 Ha; in smallholder register 22.6 Ha;</p>	
<p><b>C – ICS: Group Business planning</b></p>			



<b>C.1 The group has a Business Plan prepared with the participation and contributions of all group members</b>			
<b>C.1.1</b>			
Eligibility	An annual group business plan is available, which includes <ul style="list-style-type: none"> <li>• Production and income forecasting based on historical records</li> <li>• Plans for expansion</li> </ul>	Koperasi Jasa Mutiara Kongbeng has set the annual business plan. That document informed of estimate of FFB production, replanting area, FFB price etc. Based on interview with group manager during this audit, there is no expansion plan in the next year ahead.	Complied
Milestone A	The group business plan is implemented and reviewed at least annually.	Koperasi Jasa Mutiara Kongbeng has establish the annual group business plan year 2020 and 2021. The group business plan has reviewed annually during Rapat Anggota Tahunan (RAT), the last RAT has conducted on 30 January 2021.	Complied
Milestone B	The group demonstrates financial stability and growth, and is able to support itself financially.	Koperasi Jasa Mutiara Kongbeng has demonstrated financial stability and growth, and is able to support itself financially, for examples: Continuity of ICS program, e.g.: Install of signboard sampling at kavling’s member, install of owl cage, OHS socialization, drainage maintenance, training for ICS and members, road maintenance and Temporary Storage for Hazardous Waste.	Complied
<b>C.2 The ICS of the group is integrated with the group’s management plan.</b>			
<b>C.2.1</b>			
Eligibility	A group management plan is available which includes: <ul style="list-style-type: none"> <li>• Training/capacity building plans to improve productivity of group members.</li> <li>• An approach to strengthen links within the supply chain.</li> <li>• Plan for continuous improvement projects (i.e. on waste, soil, etc.), if any.</li> </ul>	Koperasi Jasa Mutiara Kongbeng has showed the evidence of training related to RSPO implementation that held within 2020 such as best management practices training, zero burning, integrated pest management, occupational safety and health, management of cooperation, FFB pricing mechanism, supply chain (FFB/CPO/PK production record). Sighted the record of training as follows: <b>Smallholder members</b> a. Training about BMP procedure, internal memorandum and policy conducted per farmers group:	Complied

**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- Analysis of Oil Palm Ecosystems, Morphology and Physiology of Oil Palm Growth, Water Cycle in Oil Palm Plantation Ecosystem on 7 December 2020 was attended by 41 members and 11 December 2020 was attended by 46 members,</li> <li>- Anatomy of Oil Palm Fruit, Diagnosis of healthy seeds and abnormal seeds on 14 December 2020 was attended by 42 members and 16 Decembers 2020 was attended by 46 members.</li> <li>- Simulation of Oil Palm Plantation Planning and Simulation of Spacing and Planting on 21 December 2020 was attended by 35 members and 23 December 2020 was attended by 40 members.</li> <li>- Growth Physiology and Maintenance Technique of Oil Palm on 4 January 2021 was attended by 36 members and 6 January 2021 was attended by 38 members.</li> <li>- Impact Analysis of Pesticides Use training on 11 January 2021 was attended by 35 members and 13 January 2021 was attended by 41 members.</li> <li>- Analysis of Soil Physical Condition and Manuring Procedures on 18 January 2021 was attended by 36 members and 20 January 2021 was attended by 28 members.</li> <li>- Oil Palm Diagnose, Pest Cycle and Control Training on 25 January 2021 was attended by 28 members and 27 January 2021 was attended by 50 members.</li> <li>- Harvesting Training on 1 February 2021 was attended by 35 members and 3 February 2021 was attended by 47 members.</li> <li>- Replanting Training on 8 February 2021 was attended by 33 members, and 10 February 2021 was attended by 48 members.</li> </ul>	
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		<ul style="list-style-type: none"> <li>- Handling of pesticides dated 15 June 2021 was attended by 28 members.</li> </ul> <p>b. Firefighting and alternative for using fire conducted per farmers group</p> <ul style="list-style-type: none"> <li>- Fire Management and Fire Emergency on 29 March 2021 was attended by 23 members and 31 March 2021 was attended by 23 members.</li> <li>- Work Insurances on 12 April 2021 was attended by 18 members.</li> <li>- Occupational health and safety on 27 October 2021 was attended by 106 members and 29 March 2021 was attended by 23 members.</li> </ul> <p>c. HCV and HCS training</p> <ul style="list-style-type: none"> <li>- Animal Conflict training on 12 April 2021 was attended by 18 members.</li> <li>- HCV training on 24 February 2021 was attended by 31 members.</li> <li>- HCS training on 3 March 2021 was attended by 24 members.</li> </ul> <p><b>Capacity Building for Board of ICS</b></p> <ul style="list-style-type: none"> <li>- RSPO training on 15 January 2021 was attended by 20 persons, instructor by Pak Guntur Prabowo from RSPO Secretariat.</li> <li>- ISPO training on 15 January 2021 was attended by 21 persons, instructor by Pak Prasetyo Djati from Ditjenbun RI.</li> <li>- ISPO RSPO Sustainability certification, RSPO certification credit sales mechanism and credit distribution on 16 January 2021 was attended by 17 members.</li> <li>- Cooperative institutions on 22 January 2021 attended by 13 members, 12 January 2021 was attended by 20 members and 23</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>January 2021 was attended by 11 members.</p> <ul style="list-style-type: none"> <li>- Cooperative Financial literacy on 29 January 2021 was attended by 9 members.</li> <li>- Stage of the certification process on 29 January 2021 was attended by 10 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Pengenalan ICS dalam Koperasi on 5 February 2021 was attended by 20 members, instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- Cooperative internal policy on 5 February 2021 was attended by 15 members instructor by FORTASBI (Ibu Rukaiyah Rafik).</li> <li>- OHS Training on 27 February 2021 was attended by 12 members, instructor by FORTASBI (Haris Silalahi).</li> <li>- Fire Fighter Training on 20 March 2021 was attended by 5 members, instructor by Fire Fighter Tim Kecamatan Kongbeng (Ibu Mersiana Nage).</li> <li>- Training of Facilitator on 27 July – 2 November 2020 was attended by 1 member, instructor by FORTASBI "Forum Petani Kelapa Sawit Berkelanjutan Indonesia" (Ibu Feybe EN Lumuru, Rukaiyah Rafik).</li> <li>- Pesticide Training on 15 June 2021 was attended by 7 members, instructor by Singenta.</li> </ul>	
<p>Milestone A</p>	<p>The group management plan is implemented and reviewed at least annually.</p>	<p>Koperasi Jasa Mutiara Kongbeng has 4 internal ICS auditors on behalf of Rijal Pabi, Arfah Indah, Ramlah and Alyas. This internal audit team participated in RSPO Smallholder Training which was facilitated by the TUV Rheinland on 19-21 June 2021. Audit activities are carried out within 2 months until all members are audited. Based on the records of the results of the audit in 2021 (June and July), there are records of audit findings as follows broken/missing boundary poles and the</p>	<p>Complied</p>

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<p>implementation of BMP has not been maximal (delay in weeding, pruning and so on).</p> <p>Koperasi Jasa Mutiara Kongbeng has had annual review meeting schedule. During that meeting, Head of KUD and Group Manager ICS will be presenting annual report (financial, achievement and next year's work plan) including internal audit result. The next annual review will be conducted on January 2023.</p> <p>Koperasi Jasa Mutiara Kongbeng has a Supervisory Agency which functions to supervise the operational and financial activities of cooperatives. Internal audits are carried out in June and July.</p>							
Milestone B	The group manager demonstrates the group's compliance with this ISH Standard.	<p>Koperasi Jasa Mutiara Kongbeng has appointed Suatri Rahmawati is the person in charge for the continuous improvement in key operations including to ensure the compliance with ISH standards.</p> <p>Based on interview with person in charge of ICS Manager stated that have the program for Internal Inspection to ensure compliance with ISH standard. Also, Koperasi Jasa Mutiara Kongbeng has prepared the annual training program to refresh the understanding of ISH requirement. The ICS Manager demonstrates compliance of Koperasi Jasa Mutiara Kongbeng with this Independent Smallholder Standard.</p>	Complied						
<b>D – ICS: Group trading system for certified volumes</b>									
<b>D.1 The group has a procedure and system in place for the tracking of FFB.</b>									
<b>D.1.1</b>									
Eligibility	Record sheets to track the annual production and sales of certified volumes, covering traceability of producers and/or traders are available.	<p>The organization Koperasi Jasa Mutiara Kongbeng has not certified, hence has not sold RSPO certified FFB or claim credit.</p> <p>Data of Production in 2021</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Month</th> <th>Kg *</th> </tr> </thead> <tbody> <tr> <td>January</td> <td>1,049,372</td> </tr> <tr> <td>February</td> <td>1,204,619</td> </tr> </tbody> </table>	Month	Kg *	January	1,049,372	February	1,204,619	Complied
Month	Kg *								
January	1,049,372								
February	1,204,619								

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<table border="1"> <tr><td>March</td><td>1,359,189</td></tr> <tr><td>April</td><td>1,417,353</td></tr> <tr><td>May</td><td>1,131,470</td></tr> <tr><td>June</td><td>1,073,245</td></tr> <tr><td>July</td><td>904,023</td></tr> <tr><td>August</td><td>935,895</td></tr> <tr><td>September</td><td>924,344</td></tr> <tr><td>October</td><td>935,933</td></tr> <tr><td>November</td><td>851,779</td></tr> <tr><td>December</td><td>811,197</td></tr> <tr><td><b>Total</b></td><td><b>12,598,419</b></td></tr> </table> <p><i>*) sold as non-certified</i></p>	March	1,359,189	April	1,417,353	May	1,131,470	June	1,073,245	July	904,023	August	935,895	September	924,344	October	935,933	November	851,779	December	811,197	<b>Total</b>	<b>12,598,419</b>	
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<b>Total</b>	<b>12,598,419</b>																								
Milestone A	Group manager maintains annual production records and sales of certified volumes.	<p>Koperasi Jasa Mutiara Kongbeng established document related to roles and responsibilities of "ICS Manager", point 8 stated ICS Manager will carried out sales of RSPO-certified product, after communicating with group member.</p> <p>RSPO PalmTrace ID for Koperasi Jasa Mutiara Kongbeng RSPO_PO1000013075.</p> <p>The organization Koperasi Jasa Mutiara Kongbeng using record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB production data from Kelompok Tani summarized by Group Manager team.</p> <p>The organization Koperasi Jasa Mutiara Kongbeng has not certified, hence has not sold RSPO certified FFB or claim credit.</p>	Complied																						
Milestone B	Group Manager maintains annual production records and sales of certified volumes of all FFB sources.	<p>The organization Koperasi Jasa Mutiara Kongbeng using record FFB production per smallholder member per month. This monthly FFB production data collected by "Kelompok Tani". The monthly FFB</p>	Complied																						

		<p>production data from Kelompok Tani summarized by Group Manager team.</p> <p>Sampled Harvest Notes:</p> <p><b>Mahmud JMK - 107</b></p> <p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 7 October 2021, qty 1,377 Kg, 2<sup>nd</sup> rotation on 21 October 2021, qty 2,410 Kg, 3<sup>rd</sup> rotation on 29 October 2021, qty 2,752 Kg.</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 1,690 Kg, 2<sup>nd</sup> rotation on 22 November 2021, qty 2,694 Kg.</li> </ul> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 2,359 Kg, 2<sup>nd</sup> rotation on 17 December 2021, qty 1,678 Kg, 3<sup>rd</sup> rotation on 31 December 2021, qty 2,559 Kg.</li> </ul> <p><b>Muhammad Tang - JMK 75</b></p> <p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 8 October 2021, qty 8,360 Kg, 2<sup>nd</sup> rotation on 19 October 2021, qty 7,600 Kg, 3<sup>rd</sup> rotation on 29 October 2021, qty 6,730 Kg.</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 6,240 Kg, 2<sup>nd</sup> rotation on 22 November 2021, qty 6,570 Kg.</li> </ul> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 7,340 Kg, 2<sup>nd</sup> rotation on 22 December 2021, qty 6,970 Kg.</li> </ul> <p><b>Hasriayu Safitri - JMK 108</b></p>	
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**RSPO P&C Public Summary Report  
Revision 12 (Jun 2021)**

		<p>October 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 7 October 2021, qty 1,508 Kg, 2<sup>nd</sup> rotation on 21 October 2021, qty 1,433 Kg, 3<sup>rd</sup> rotation on 30 October 2021, qty 1,508 Kg</li> </ul> <p>November 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 10 November 2021, qty 866 Kg, 2<sup>nd</sup> rotation on 22 November 2021, qty 1,531 Kg.</li> </ul> <p>December 2021:</p> <ul style="list-style-type: none"> <li>- 1<sup>st</sup> rotation on 6 December 2021, qty 1,415 Kg, 2<sup>nd</sup> rotation on 17 December 2021, qty 606 Kg, 3<sup>rd</sup> rotation on 30 December 2021, qty 2,109 Kg.</li> </ul> <p>Koperasi Jasa Mutiara Kongbeng was prepared a record of FFB production from some group member selling their FFB to PT. Kresna Duta Agroindo - Muara Wahau Mill and Gunung Kongbeng Mill, samples seen as follows:</p> <ul style="list-style-type: none"> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/01/2022/I/6540 - No.Seri 0006540, dated 30/01/2022, truck No. DW 8223 AK, 253 bunches, OP 2004 and Weighbridge ticket No. A000716001079 – Gunung Kongbeng Mill, qty 4,2240 Kg, Truck No. DW 8223 AK.</li> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/01/2021/12/6104 - No.Seri 0006104 dated 07/12/2021, truck No. DD 9985 DF, 360 bunches, OP 2004 and Weighbridge ticket No. A015015014976 – Gunung Kongbeng Mill, qty 5,200 Kg, Truck No. DD 9985 DF, Driver: Asri</li> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/01/2021/12/6110 -No. Seri 0006110 dated 12/12/2021, truck No. KT 8125 RI, 255 bunches, OP 2004 and Weighbridge ticket No. A015178015141 – Gunung Kongbeng Mill, qty 4,290 Kg, Truck No. KT 8125 RI, Driver: Asri</li> </ul>	
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**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

		<ul style="list-style-type: none"> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/01/2021/12/16101 - No. Seri 000101 dated 14/12/2021, truck No. KT 8604 RN, 270 bunches, OP 2004 and Weighbridge ticket No. A015267015229 – Gunung Kongbeng Mill, qty 5,580 Kg, Truck No. KT 8604 RN, Driver: Manan.</li> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/08/2021/12/6046 -No. Seri 0006246 dated 27/12/2021, truck No. KT 8510 BF, 290 bunches, OP 2004 and Weighbridge ticket No. B012110035709 – Muara Wahau Mill, qty 4,550 Kg, Truck No. KT 8520 BF, Driver: Irwan.</li> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/08/2021/12/5964 -No. Seri 0005964 dated 06/12/2021, truck No. DW 8508 N, 385 bunches, OP 2004 and Weighbridge ticket No. B011667033920 – Muara Wahau Mill, qty 5,680 Kg, Truck No. DW 8508 N, Driver: Ical.</li> <li>- Surat Pengantar Buah (SPB) No. JMKX/TBS/08/2021/12/6098 -No. Seri 0006098 dated 23/12/2021, truck No. DW 8329 AF, 185 bunches, OP 2004 and Weighbridge ticket No. B012072035553 – Muara Wahau Mill, qty 3,170 Kg, Truck No. DW 8329 AF, Driver: Sapri.</li> </ul> <p>The organization Koperasi Jasa Mutiara Kongbeng has not certified, hence has not sold RSPO certified FFB or claim credit.</p>	
<b>D.2 The group documents and implements a system for the tracking of FFB</b>			
<b>D.2.1</b>			
Eligibility	Not Applicable	Not Applicable	Not Applicable
Milestone A	The group manager maintains annual production data and sales of certified volumes through Book and Claim for the group based on	Koperasi Jasa Mutiara Kongbeng established document related to roles and responsibilities of “ICS Manager”, point 8 stated ICS Manager will	Complied

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

	actual receipts for and sales by all members	carried out sales of RSPO-certified product, after communicating with group member. RSPO PalmTrace ID for Koperasi Jasa Mutiara Kongbeng RSPO_PO1000013075. ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. There is no sale of certified volumes through Book and Claims – because the organization is not yet certified.	
Milestone B	The group manager maintains annual production data and sales of certified volumes through physical or Book and Claim for the group based on actual receipts and sales for all members and 100% all certified volumes.	Koperasi Jasa Mutiara Kongbeng established document related to roles and responsibilities of “ICS Manager”, point 8 stated ICS Manager will carried out sales of RSPO-certified product, after communicating with group member. RSPO PalmTrace ID for Koperasi Jasa Mutiara Kongbeng RSPO_PO1000013075. ICS manager maintains annual production data and sales of FFB (sold as non-certified). The annual of production data has been shown during the audit. There is no sale of certified volumes through Book and Claims – because the organization is not yet certified. The organization Koperasi Jasa Mutiara Kongbeng has not certified, hence has not sold RSPO certified FFB or claim credit.	Complied
<b>D.3 The group has a procedure and system for premium distribution.</b>			
<b>D.3.1</b>			
Eligibility	The group and group manager have agreed on how the premiums should be used and the agreement is recorded and communicated to the group members. Prices, premiums, and timing of premium payment are clearly communicated and transparent to all group members. Premiums disbursed to members at all stages are recorded and the premiums are paid in a timely and convenient manner.	Koperasi Jasa Mutiara Kongbeng has established a budget plan for the use of premiums as mentioned in the “Berita Acara Kegiatan – Musyawarah Penyampaian RAB Rencana Anggaran Penggunaan Premi” dated 9 December 2021 that has attended by ICS and group, the distribution of premium as follows: <ul style="list-style-type: none"> <li>• 24% for RSPO certification.</li> </ul>	Non-compliance

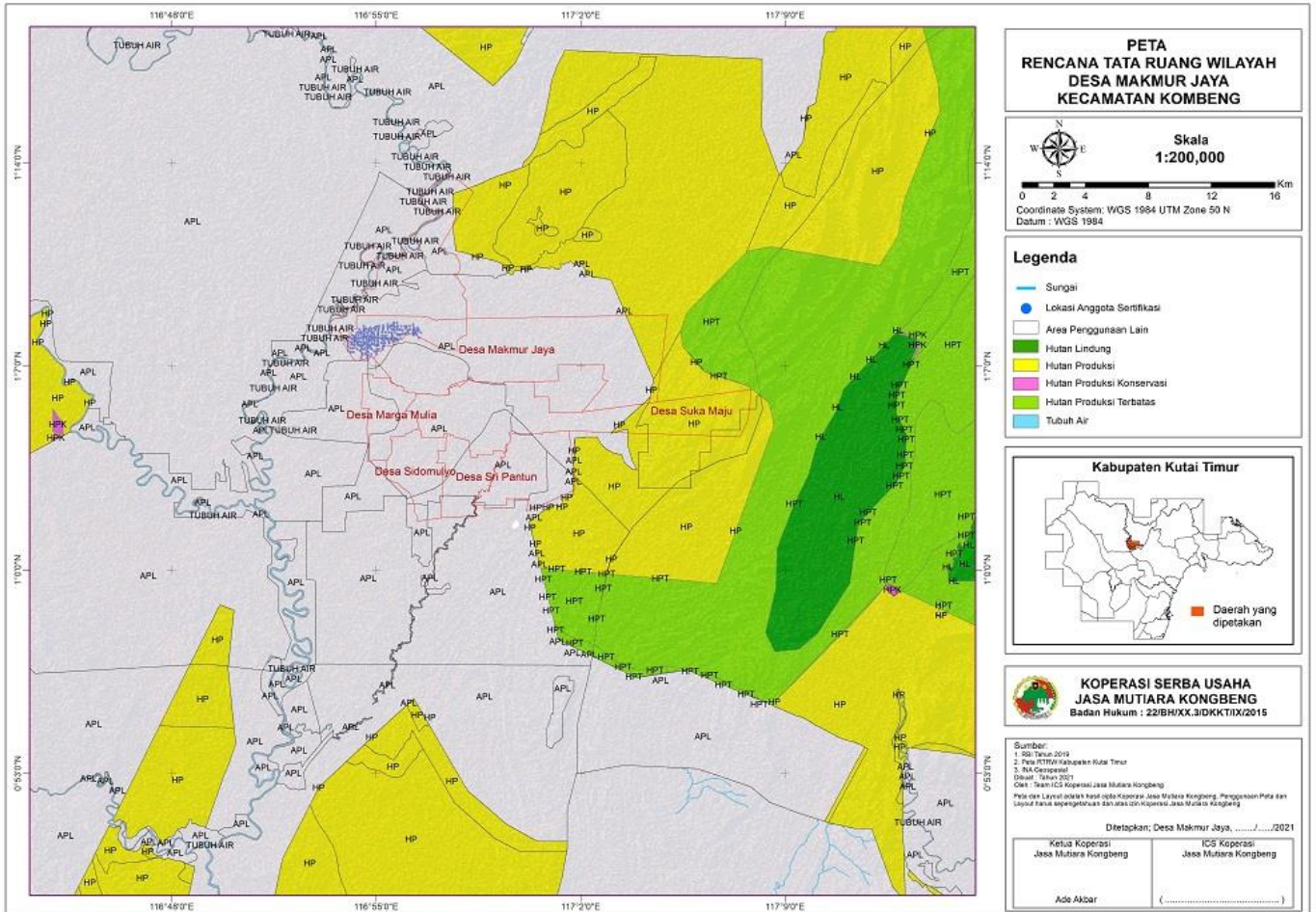
		<ul style="list-style-type: none"> <li>• 23% for Fertilizer and Chemical subsidy.</li> <li>• 20% for ICS incentives.</li> <li>• 10% for road maintenances.</li> <li>• 5% for social funds.</li> <li>• 5% for ICS training</li> <li>• 5% for HCV monitoring.</li> <li>• 6% for facilitator.</li> <li>• 2% for cooperative cash fund.</li> </ul> <p><b>Nonconformity raised during audit:</b>  Prices, premiums, and timing of premium payment are not clearly communicated and transparent to all group members.  Objective Evidence:  Koperasi Jasa Mutiara Kongbeng has prepared a plan for the distribution of RSPO premiums on 9 December 2021 as mentioned to the Berita Acara Kegiatan "Musyawarah Penyampaian RAB Rencana Anggaran Penggunaan Premi.  However, it was known that the organization has not been able to disseminate it to all members, it was noted that the socialization for premium distribution ws carried out at the Rapat Anggota Tahunan Koperasi (RAT) on 26 January 2022 attended by 62 members of 118 members.  Furthermore, based on the result of interviews in the sampling plot, it was known that some members do not fully understand the distribution and timing of the premium.  Correction and corrective action has been develop by Koperasi Jasa Mutiara Kongbeng to address the issue and accepted by audit team.  Auditor verification to assess the effectiveness of corrective action plan</p>	
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		has been conducted and concluded that NC status has been Closed on 20 April 2022. Please see details of Nonconformities in section 3.3.	
Milestone A	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.	The organization Koperasi Jasa Mutiara Kongbeng has not certified yet, hence has not received premiums. Not applicable	Not Applicable
Milestone B	The disbursement of premiums, including price and timing of the disbursement to group members is clearly recorded.		Not Applicable

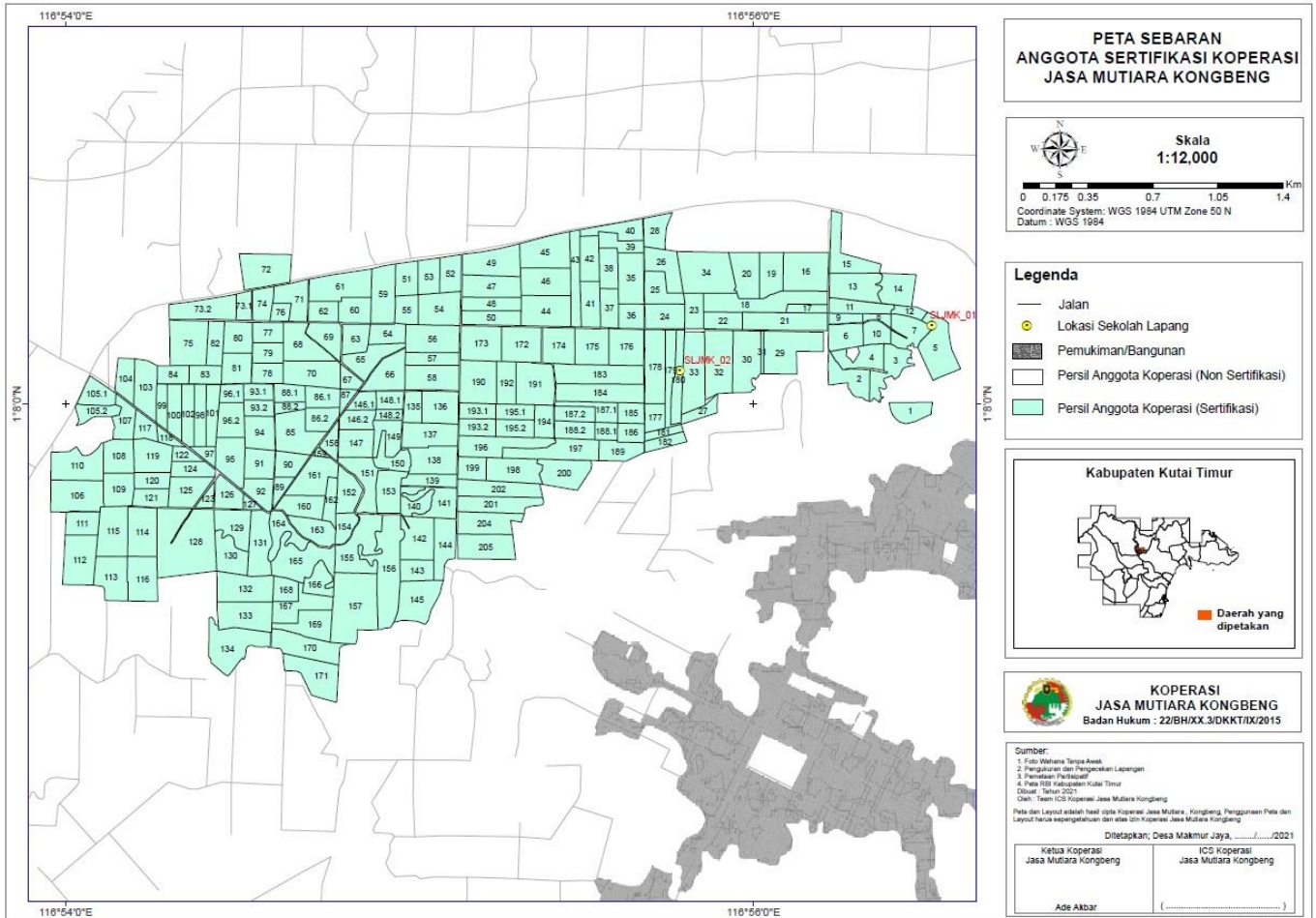
**Appendix B: GHG Reporting Executive Summary**

Not Applicable for Independent Smallholder.

**Appendix C: Location Map of Certification Unit and Supply bases**



**Appendix D: Estate Field Map**



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

**Appendix E: List of Smallholder Registered and sampled**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
1	Hj. Cyupe	Kombeng	1°7' 58.71"N	116°56' 27.41"E	1.9	1.9	44.5	13/01/2021	JMK.001.03.001.0001
	Hj. Cyupe	Kombeng	1°7' 45.13"N	116°55' 15.41"E	3.7	3.7	77.7	13/01/2021	JMK.001.03.001.0202
	Hj. Cyupe	Kombeng	1°7' 39.23"N	116°55' 13.47"E	3.6	3.6	78	13/01/2021	JMK.001.03.001.0203
	Hj. Cyupe	Kombeng	1°7' 35.07"N	116°55' 13.33"E	4.1	4.1	81.5	13/01/2021	JMK.001.03.001.0204
2	<b>Lukman*</b>	<b>Kombeng</b>	<b>1°8' 04.41"N</b>	<b>116°56' 16.83"E</b>	<b>2.9</b>	<b>2.9</b>	<b>63.2</b>	<b>13/01/2021</b>	<b>JMK.002.03.002.0002</b>
	Lukman	Kombeng	1°8' 06.07"N	116°56' 23.63"E	2.6	2.6	54.5	13/01/2021	JMK.002.03.002.0003
3	<b>Kasmi*</b>	<b>Kombeng</b>	<b>1°8' 08.05"N</b>	<b>116°56' 18.99"E</b>	<b>2.7</b>	<b>2.7</b>	<b>58.7</b>	<b>13/01/2021</b>	<b>JMK.003.03.003.0004</b>
4	Aming	Kombeng	1°8' 09.70"N	116°56' 32.18"E	4.8	4.8	102	13/01/2021	JMK.004.03.004.0005
5	<b>Firman P*</b>	<b>Kombeng</b>	<b>1°8' 11.76"N</b>	<b>116°56' 16.03"E</b>	<b>4.8</b>	<b>4.8</b>	<b>104.1</b>	<b>13/01/2021</b>	<b>JMK.005.03.005.0006</b>
	Firman P	Kombeng	1°8' 12.69"N	116°56' 26.92"E	2.9	2.9	64.2	13/01/2021	JMK.005.03.005.0007
	Firman P	Kombeng	1°8' 14.95"N	116°56' 21.83"E	7.5	7.5	158	13/01/2021	JMK.005.03.005.0008
	Firman P	Kombeng	1°8' 16.26"N	116°55' 49.65"E	2.2	2.2	46.7	13/01/2021	JMK.005.03.005.0023
	Firman P	Kombeng	1°7' 31.21"N	116°54' 56.13"E	7.5	7.5	165	13/01/2021	JMK.005.03.005.0156
6	Tawil	Kombeng	1°8' 14.92"N	116°56' 16.00"E	1.0	1.0	21.5	13/01/2021	JMK.006.03.006.0009
	Tawil	Kombeng	1°8' 12.30"N	116°56' 21.43"E	1.7	1.7	35.5	13/01/2021	JMK.006.03.006.0010
7	A. Fitriani	Kombeng	1°8' 16.87"N	116°56' 18.26"E	2.3	2.3	50.6	13/01/2021	JMK.007.03.007.0011
	A. Fitriani	Kombeng	1°8' 16.06"N	116°56' 27.21"E	0.9	0.9	19.8	13/01/2021	JMK.007.03.007.0012
8	Rika Risnasari	Kombeng	1°8' 20.43"N	116°56' 17.87"E	4.1	4.1	84.7	13/01/2021	JMK.008.03.008.0013
9	Lola	Kombeng	1°8' 19.99"N	116°56' 25.09"E	2.7	2.7	64.7	13/01/2021	JMK.009.03.009.0014
10	Syamsuddin	Kombeng	1°8' 26.24"N	116°56' 16.20"E	3.4	3.4	39.6	14/01/2021	JMK.010.03.010.0015
	Syamsuddin	Kombeng	1°8' 22.65"N	116°55' 58.73"E	1.7	1.7	40.1	14/01/2021	JMK.010.03.010.0020
11	Lukman	Kombeng	1°8' 23.06"N	116°56' 09.12"E	0.9	0.9	21.5	14/01/2021	JMK.011.03.011.0016
	Lukman	Kombeng	1°8' 10.66"N	116°54' 21.42"E	4.7	4.7	110	14/01/2021	JMK.011.03.011.0075
12	Rabaniah	Kombeng	1°8' 16.62"N	116°56' 09.37"E	2.5	2.5	53.8	14/01/2021	JMK.012.03.012.0017
13	Susi Susanti	Kombeng	1°8' 17.80"N	116°56' 01.45"E	4.8	4.8	104.2	13/01/2021	JMK.013.03.013.0018
14	Erviani	Kombeng	1°8' 22.73"N	116°56' 03.03"E	4.9	4.9	102.3	13/01/2021	JMK.014.03.014.0019
15	Wahidah	Kombeng	1°8' 14.38"N	116°56' 05.52"E	2.0	2.0	43.3	13/01/2021	JMK.015.03.015.0021
16	Muh. Sewah	Kombeng	1°8' 14.53"N	116°55' 54.71"E	4.5	4.5	94.5	13/01/2021	JMK.016.03.016.0022
17	Hasmawati	Kombeng	1°8' 15.28"N	116°55' 44.54"E	2.8	2.8	58.3	13/01/2021	JMK.017.03.017.0024
	Hasmawati	Kombeng	1°8' 19.83"N	116°55' 43.63"E	2.6	2.6	55.8	13/01/2021	JMK.017.03.017.0025
18	Halim	Kombeng	1°8' 23.84"N	116°55' 44.55"E	2.9	2.9	67.4	13/01/2021	JMK.018.03.018.0026
	Halim	Kombeng	1°7' 58.65"N	116°55' 50.88"E	1.7	1.7	28.2	13/01/2021	JMK.018.03.018.0027
19	Satra	Kombeng	1°8' 30.16"N	116°55' 43.00"E	2.1	2.1	46.1	13/01/2021	JMK.019.03.019.0028
20	H. Herman	Kombeng	1°8' 09.44"N	116°56' 06.06"E	5.0	5.0	125.7	13/01/2021	JMK.020.03.020.0029
	H. Herman	Kombeng	1°8' 09.88"N	116°55' 37.82"E	5.6	5.6	115.5	13/01/2021	JMK.020.03.020.0176



**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
21	Ical Arisandi	Kombeng	1°8' 07.64"N	116°55' 58.70"E	4.7	4.7	110.7	13/01/2021	JMK.021.03.021.0030
	Ical Arisandi	Kombeng	1°8' 09.00"N	116°56' 01.54"E	0.3	0.3	10	13/01/2021	JMK.021.03.021.0031
	Ical Arisandi	Kombeng	1°8' 07.23"N	116°55' 53.90"E	5.2	5.2	112.4	13/01/2021	JMK.021.03.021.0032
	Ical Arisandi	Kombeng	1°8' 09.98"N	116°55' 31.83"E	3.6	3.6	79.2	13/01/2021	JMK.021.03.021.0175
22	dr. Indrasari	Kombeng	1°8' 05.55"N	116°55' 49.57"E	4.9	4.9	108.7	13/01/2021	JMK.022.03.022.0033
	dr. Indrasari	Kombeng	1°8' 10.14"N	116°55' 26.05"E	3.4	3.4	74.8	13/01/2021	JMK.022.03.022.0174
23	Syahrudin	Kombeng	1°8' 22.90"N	116°55' 51.77"E	5.0	5.0	119	18/01/2021	JMK.023.03.023.0034
24	Juma	Kombeng	1°8' 21.89"N	116°55' 38.63"E	3.3	3.3	88.4	19/01/2021	JMK.024.03.024.0035
25	Santi	Kombeng	1°8' 15.30"N	116°55' 38.70"E	1.7	1.7	40.3	18/01/2021	JMK.025.03.025.0036
26	<b>Mustamin*</b>	<b>Kombeng</b>	<b>1°8' 16.72"N</b>	<b>116°55' 34.86"E</b>	<b>2.1</b>	<b>2.1</b>	<b>45.4</b>	<b>19/01/2021</b>	<b>JMK.026.03.026.0037</b>
	Mustamin	Kombeng	1°8' 23.67"N	116°55' 34.74"E	2.1	2.1	49.9	19/01/2021	JMK.026.03.026.0038
27	Ramdani Fitra Amelia	Kombeng	1°8' 27.94"N	116°55' 36.67"E	1.8	1.8	48.9	20/01/2021	JMK.027.03.027.0039
	Ramdani Fitra Amelia	Kombeng	1°8' 10.25"N	116°54' 41.23"E	3.8	3.8	82.5	20/01/2021	JMK.027.03.027.0068
28	Haerudin	Kombeng	1°8' 30.23"N	116°55' 36.59"E	2.8	2.8	50.3	22/01/2021	JMK.028.03.028.0040
29	Herman S .Psi	Kombeng	1°8' 17.38"N	116°55' 31.55"E	2.5	2.5	56.3	22/01/2021	JMK.029.03.029.0041
	Herman S .Psi	Kombeng	1°8' 25.28"N	116°55' 31.41"E	2.5	2.5	55.3	22/01/2021	JMK.029.03.029.0042
30	Hasnah	Kombeng	1°8' 21.82"N	116°55' 28.94"E	3.0	3.0	62.3	23/01/2021	JMK.030.03.030.0043
31	<b>Abdul Mannan*</b>	<b>Kombeng</b>	<b>1°8' 16.22"N</b>	<b>116°55' 23.82"E</b>	<b>4.4</b>	<b>4.4</b>	<b>90</b>	<b>24/01/2021</b>	<b>JMK.031.03.031.0044</b>
	Abdul Mannan	Kombeng	1°8' 26.41"N	116°55' 23.93"E	4.5	4.5	99	24/01/2021	JMK.031.03.031.0045
32	Liana Talip	Kombeng	1°8' 21.30"N	116°55' 23.77"E	3.9	3.9	83	24/01/2021	JMK.032.03.032.0046
33	Muhammad Haris	Kombeng	1°8' 20.47"N	116°55' 14.25"E	3.7	3.7	80	22/01/2021	JMK.033.03.033.0047
	Muhammad Haris	Kombeng	1°8' 17.40"N	116°55' 14.30"E	2.3	2.3	51	22/01/2021	JMK.033.03.033.0048
	Muhammad Haris	Kombeng	1°8' 24.66"N	116°55' 14.68"E	4.0	4.0	97.8	22/01/2021	JMK.033.03.033.0049
34	Naisyah	Kombeng	1°8' 14.99"N	116°55' 14.31"E	2.5	2.5	56.8	22/01/2021	JMK.034.03.034.0050
35	Suhardi	Kombeng	1°8' 21.81"N	116°54' 59.51"E	1.9	1.9	48.6	25/01/2021	JMK.035.03.035.0051
	Suhardi	Kombeng	1°8' 22.64"N	116°55' 07.14"E	2.0	2.0	47.9	25/01/2021	JMK.035.03.035.0052
	Suhardi	Kombeng	1°8' 22.22"N	116°55' 03.38"E	2.0	2.0	46.8	25/01/2021	JMK.035.03.035.0053
36	Jusnaedi	Kombeng	1°8' 16.54"N	116°55' 05.25"E	4.0	4.0	82.9	30/01/2021	JMK.036.03.036.0054
	Jusnaedi	Kombeng	1°8' 16.41"N	116°54' 59.51"E	2.0	2.0	44.7	30/01/2021	JMK.036.03.036.0055
37	Anjas Setiady	Kombeng	1°8' 11.35"N	116°55' 03.96"E	4.1	4.1	95.7	29/01/2021	JMK.037.03.037.0056

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
	Anjas Setiady	Kombeng	1°8' 07.84"N	116°55' 03.94"E	1.9	1.9	45.4	29/01/2021	JMK.037.03.037.0057
	Anjas Setiady	Kombeng	1°8' 04.57"N	116°55' 03.92"E	4.0	4.0	86.8	29/01/2021	JMK.037.03.037.0058
38	<b>Suherman*</b>	<b>Kombeng</b>	<b>1°8' 19.04"N</b>	<b>116°54' 55.42"E</b>	<b>3.8</b>	<b>3.8</b>	<b>74.4</b>	<b>28/01/2021</b>	<b>JMK.038.03.038.0059</b>
	Suherman	Kombeng	1°8' 12.43"N	116°54' 35.31"E	1.8	1.8	38	28/01/2021	JMK.038.03.038.0077
	Suherman	Kombeng	1°8' 05.34"N	116°54' 35.23"E	1.8	1.8	39	28/01/2021	JMK.038.03.038.0078
	Suherman	Kombeng	1°8' 08.89"N	116°54' 35.28"E	1.8	1.8	39.4	28/01/2021	JMK.038.03.038.0079
39	Sakka	Kombeng	1°8' 16.32"N	116°54' 50.47"E	2.3	2.3	48.3	27/01/2021	JMK.039.03.039.0060
40	Aki	Kombeng	1°8' 20.48"N	116°54' 48.06"E	4.3	4.3	96.2	26/01/2021	JMK.040.03.040.0061
	Aki	Kombeng	1°8' 18.25"N	116°54' 39.82"E	2.9	2.9	61	28/01/2021	JMK.040.03.040.0071
41	<b>Ita*</b>	<b>Kombeng</b>	<b>1°8' 16.11"N</b>	<b>116°54' 44.98"E</b>	<b>1.8</b>	<b>1.8</b>	<b>38.1</b>	<b>18/01/2021</b>	<b>JMK.041.03.041.0062</b>
42	Firman	Kombeng	1°8' 11.40"N	116°54' 50.54"E	2.2	2.2	47.5	19/01/2021	JMK.042.03.042.0063
43	Alimuddin	Kombeng	1°8' 12.18"N	116°54' 56.13"E	2.0	2.0	44.8	20/01/2021	JMK.043.03.043.0064
44	Ukkas	Kombeng	1°8' 07.90"N	116°54' 52.99"E	3.1	3.1	65.2	21/01/2021	JMK.044.03.044.0065
	Ukkas	Kombeng	1°8' 04.19"N	116°54' 49.47"E	1.0	1.0	21.4	21/01/2021	JMK.044.03.044.0067
45	Suriani	Kombeng	1°8' 05.17"N	116°54' 56.31"E	3.4	3.4	70.3	21/01/2021	JMK.045.03.045.0066
46	Hasriani	Kombeng	1°8' 11.68"N	116°54' 45.60"E	2.4	2.4	55.3	30/01/2021	JMK.046.03.046.0069
47	H. Abd Wahid	Kombeng	1°8' 05.26"N	116°54' 43.09"E	4.2	4.2	89	26/01/2021	JMK.047.03.047.0070
	H. Abd Wahid	Kombeng	1°8' 10.35"N	116°55' 19.51"E	4.0	4.0	88	26/01/2021	JMK.047.03.047.0172
	H. Abd Wahid	Kombeng	1°8' 10.53"N	116°55' 12.49"E	4.1	4.1	90.2	26/01/2021	JMK.047.03.047.0173
48	Alimuddin	Kombeng	1°8' 23.38"N	116°54' 34.79"E	4.3	4.3	97	20/01/2021	JMK.048.03.048.0072
49	Amiruddin	Kombeng	1°8' 17.03"N	116°54' 31.14"E	3.4	3.4	84	28/01/2021	JMK.049.03.049.0073.1
	Amiruddin	Kombeng	1°8' 17.44"N	116°54' 34.37"E	2.2	2.2	44	28/01/2021	JMK.049.03.049.0074
50	Ilyas	Kombeng	1°8' 16.49"N	116°54' 24.43"E	3.6	3.6	83	29/01/2021	JMK.050.03.050.0073.2
	Ilyas	Kombeng	1°7' 25.76"N	116°55' 01.41"E	4.4	4.4	96.8	29/01/2021	JMK.050.03.050.0145
51	Rustang	Kombeng	1°8' 15.97"N	116°54' 37.50"E	0.9	0.9	21	27/01/2021	JMK.051.03.051.0076
	Rustang	Kombeng	1°8' 05.08"N	116°54' 24.37"E	1.7	1.7	45.6	27/01/2021	JMK.051.03.051.0083
52	<b>Asdar*</b>	<b>Kombeng</b>	<b>1°8' 11.54"N</b>	<b>116°54' 30.04"E</b>	<b>2.6</b>	<b>2.6</b>	<b>58.3</b>	<b>25/01/2021</b>	<b>JMK.052.03.052.0080</b>
	Asdar	Kombeng	1°8' 00.62"N	116°54' 56.57"E	0.9	0.9	19.8	25/01/2021	JMK.052.03.052.0148.1
	Asdar*	Kombeng	1°7' 58.07"N	116°54' 56.40"E	2.3	2.3	47.8	25/01/2021	JMK.052.03.052.0148.2
53	<b>Asdar 2*</b>	<b>Kombeng</b>	<b>1°7' 54.26"N</b>	<b>116°54' 56.23"E</b>	<b>2.4</b>	<b>2.4</b>	<b>48.2</b>	<b>24/01/2021</b>	<b>JMK.053.03.053.0149</b>
54	Satriani	Kombeng	1°8' 06.18"N	116°54' 29.83"E	2.6	2.6	50.3	24/01/2021	JMK.054.03.054.0081

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
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55	Nurdin	Kombeng	1°8' 10.53"N	116°54' 26.11"E	2.1	2.1	57.4	22/01/2021	JMK.055.03.055.0082
	Nurdin	Kombeng	1°7' 39.14"N	116°54' 02.91"E	2.2	2.2	48.9	22/01/2021	JMK.055.03.055.0111
56	Martang	Kombeng	1°8' 05.09"N	116°54' 18.76"E	1.7	1.7	36.1	22/01/2021	JMK.056.03.056.0084
57	Heriadi	Kombeng	1°7' 54.79"N	116°54' 40.12"E	4.5	4.5	99.1	20/01/2021	JMK.057.03.057.0085
	Heriadi	Kombeng	1°8' 01.14"N	116°54' 44.76"E	1.5	1.5	34.2	20/01/2021	JMK.057.03.057.0086.1
	Heriadi	Kombeng	1°7' 57.42"N	116°54' 44.53"E	2.7	2.7	61.3	20/01/2021	JMK.057.03.057.0086.2
58	<b>Alyas*</b>	<b>Kombeng</b>	<b>1°8' 01.01"N</b>	<b>116°54' 48.92"E</b>	<b>0.7</b>	<b>0.7</b>	<b>15.2</b>	<b>07/01/2021</b>	<b>JMK.058.03.058.0087</b>
	Alyas	Kombeng	1°8' 04.35"N	116°54' 10.50"E	2.1	2.1	46.3	07/01/2021	JMK.058.03.058.0104
	Alyas	Kombeng	1°7' 57.08"N	116°54' 10.22"E	2.2	2.2	48.4	07/01/2021	JMK.058.03.058.0107
	Alyas	Kombeng	1°8' 00.39"N	116°54' 52.04"E	2.1	2.1	46	07/01/2021	JMK.058.03.058.0146.1
	Alyas	Kombeng	1°7' 57.19"N	116°54' 50.92"E	2.0	2.0	47	07/01/2021	JMK.058.03.058.0146.2
	Alyas	Kombeng	1°7' 53.09"N	116°54' 50.67"E	2.8	2.8	64.1	07/01/2021	JMK.058.03.058.0147
59	Rahman	Kombeng	1°8' 01.84"N	116°54' 39.02"E	1.5	1.5	34.3	13/01/2021	JMK.059.03.059.0088.1
	Rahman	Kombeng	1°7' 59.45"N	116°54' 38.93"E	0.8	0.8	18.1	13/01/2021	JMK.059.03.059.0088.2
60	H. Abd Halid	Kombeng	1°7' 45.35"N	116°54' 37.54"E	1.0	1.0	22.2	15/01/2021	JMK.060.03.060.0089
	H. Abd Halid	Kombeng	1°7' 49.52"N	116°54' 38.99"E	2.0	2.0	42.3	15/01/2021	JMK.060.03.060.0090
	H. Abd Halid	Kombeng	1°7' 42.15"N	116°54' 41.38"E	2.7	2.7	57.1	15/01/2021	JMK.060.03.060.0160
	H. Abd Halid	Kombeng	1°7' 47.18"N	116°54' 43.35"E	3.9	3.9	85.8	15/01/2021	JMK.060.03.060.0161
61	Sudirman	Kombeng	1°7' 49.52"N	116°54' 33.77"E	2.6	2.6	58.3	07/01/2021	JMK.061.03.061.0091
	Sudirman	Kombeng	1°7' 44.68"N	116°54' 33.94"E	2.1	2.1	47.1	07/01/2021	JMK.061.03.061.0092
	Sudirman	Kombeng	1°7' 42.52"N	116°54' 32.14"E	0.5	0.5	13	07/01/2021	JMK.061.03.061.0127
62	Muhamad Amin	Kombeng	1°8' 02.07"N	116°54' 33.61"E	1.5	1.5	34.1	08/01/2021	JMK.062.03.062.0093.1
	Muhamad Amin	Kombeng	1°7' 59.25"N	116°54' 33.70"E	1.4	1.4	33.2	08/01/2021	JMK.062.03.062.0093.2
	Muhamad Amin	Kombeng	1°7' 54.95"N	116°54' 33.88"E	2.9	2.9	64.5	08/01/2021	JMK.062.03.062.0094
63	Kardi	Kombeng	1°7' 50.39"N	116°54' 28.91"E	3.5	3.5	52.2	02/01/2021	JMK.063.03.063.0095
	Kardi	Kombeng	1°8' 01.79"N	116°54' 28.98"E	1.4	1.4	31.1	02/01/2021	JMK.063.03.063.0096.1
	Kardi	Kombeng	1°7' 57.11"N	116°54' 28.85"E	2.7	2.7	60.2	02/01/2021	JMK.063.03.063.0096.2
	Kardi	Kombeng	1°7' 44.06"N	116°54' 28.25"E	2.2	2.2	48.4	02/01/2021	JMK.063.03.063.0126
64	Bahtiar	Kombeng	1°7' 51.30"N	116°54' 24.58"E	0.8	0.8	18.3	05/01/2021	JMK.064.03.064.0097

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
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	Bahtiar	Kombeng	1°7' 51.05"N	116°54' 20.72"E	1.0	1.0	21.2	05/01/2021	JMK.064.03.064.0122
65	Matta	Kombeng	1°7' 57.97"N	116°54' 23.46"E	2.1	2.1	46.2	05/01/2021	JMK.065.03.065.0098
	Matta	Kombeng	1°7' 59.70"N	116°54' 16.80"E	1.4	1.4	31.8	05/01/2021	JMK.065.03.065.0099
	Matta	Kombeng	1°7' 58.87"N	116°54' 19.04"E	2.2	2.2	48.4	05/01/2021	JMK.065.03.065.0100
	Matta	Kombeng	1°7' 58.32"N	116°54' 25.57"E	2.2	2.2	47.8	05/01/2021	JMK.065.03.065.0101
	Matta	Kombeng	1°7' 58.11"N	116°54' 21.34"E	2.2	2.2	47.9	05/01/2021	JMK.065.03.065.0102
	Matta	Kombeng	1°7' 53.99"N	116°54' 17.73"E	0.8	0.8	18	05/01/2021	JMK.065.03.065.0118
66	Mading	Kombeng	1°8' 02.84"N	116°54' 13.98"E	3.3	3.3	72.6	02/01/2021	JMK.066.03.066.0103
	Mading	Kombeng	1°7' 55.79"N	116°54' 13.79"E	1.5	1.5	34	02/01/2021	JMK.066.03.066.0117
67	Akbar*	Kombeng	1°8' 01.64"N	116°54' 05.45"E	2.5	2.5	55.2	02/01/2021	JMK.067.03.067.0105.1
	Akbar	Kombeng	1°7' 58.59"N	116°54' 05.24"E	1.6	1.6	36.1	02/01/2021	JMK.067.03.067.0105.2
	Akbar	Kombeng	1°7' 43.94"N	116°54' 01.91"E	3.7	3.7	81.2	02/01/2021	JMK.067.03.067.0106
68	Syamsul Alam	Kombeng	1°7' 50.81"N	116°54' 09.26"E	2.9	2.9	63.8	10/01/2021	JMK.068.03.068.0108
69	Humrah*	Kombeng	1°7' 45.08"N	116°54' 09.22"E	2.9	2.9	61.5	08/01/2021	JMK.069.03.069.0109
70	Senniati	Kombeng	1°7' 49.23"N	116°54' 02.13"E	4.5	4.5	99	08/01/2021	JMK.070.03.070.0110
71	Sri Wahyuni	Kombeng	1°7' 32.81"N	116°54' 02.46"E	4.6	4.6	101.2	08/01/2021	JMK.071.03.071.0112
72	Azhar	Kombeng	1°7' 29.76"N	116°54' 08.16"E	3.8	3.8	97.2	10/01/2021	JMK.072.03.072.0113
	Azhar	Kombeng	1°7' 37.64"N	116°54' 13.36"E	4.2	4.2	92.4	10/01/2021	JMK.072.03.072.0114
	Azhar	Kombeng	1°7' 37.65"N	116°54' 08.25"E	4.3	4.3	94.4	10/01/2021	JMK.072.03.072.0115
	Azhar	Kombeng	1°7' 29.47"N	116°54' 13.40"E	3.8	3.8	84.6	10/01/2021	JMK.072.03.072.0116
73	Sare	Kombeng	1°7' 50.81"N	116°54' 15.06"E	3.5	3.5	77	08/01/2021	JMK.073.03.073.0119
	Sare	Kombeng	1°7' 46.60"N	116°54' 15.09"E	1.7	1.7	37.4	08/01/2021	JMK.073.03.073.0120
	Sare	Kombeng	1°7' 43.59"N	116°54' 14.91"E	1.8	1.8	39.6	08/01/2021	JMK.073.03.073.0121
74	Saniasa*	Kombeng	1°7' 43.42"N	116°54' 24.74"E	0.7	0.7	19.2	11/01/2021	JMK.074.03.074.0123
	Saniasa	Kombeng	1°7' 48.53"N	116°54' 22.02"E	1.9	1.9	41.8	11/01/2021	JMK.074.03.074.0124
	Saniasa	Kombeng	1°7' 44.83"N	116°54' 21.19"E	3.1	3.1	68.2	11/01/2021	JMK.074.03.074.0125
75	Muhammad Tang*	Kombeng	1°7' 35.87"N	116°54' 20.92"E	11.0	11.0	242.1	10/01/2021	JMK.075.03.075.0128
76	Rijal Pabi H. Burahim	Kombeng	1°7' 38.65"N	116°54' 29.49"E	3.2	3.2	70.4	02/01/2021	JMK.076.03.076.0129
77	Marnawati	Kombeng	1°7' 33.50"N	116°54' 28.68"E	3.0	3.0	68.2	02/01/2021	JMK.077.03.077.0130
78	Darwis	Kombeng	1°7' 35.43"N	116°54' 33.85"E	4.0	4.0	94.4	02/01/2021	JMK.078.03.078.0131
79	Syarifuddin	Kombeng	1°7' 27.84"N	116°54' 31.16"E	4.5	4.5	99	02/01/2021	JMK.079.03.079.0132
80	Haluwang	Kombeng	1°7' 23.04"N	116°54' 31.37"E	4.3	4.3	95.6	02/01/2021	JMK.080.03.080.0133
81	Hasanuddin	Kombeng	1°7' 17.88"N	116°54' 29.18"E	5.5	5.5	121	04/01/2021	JMK.081.03.081.0134

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
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82	Karmila	Kombeng	1°7' 59.41"N	116°55' 00.59"E	1.6	1.6	35.2	11/01/2021	JMK.082.03.082.0135
83	Habang	Kombeng	1°7' 59.39"N	116°55' 05.34"E	3.4	3.4	74.8	11/01/2021	JMK.083.03.083.0136
84	Sau	Kombeng	1°7' 54.57"N	116°55' 03.43"E	3.8	3.8	83.6	12/01/2021	JMK.084.03.084.0137
85	Haris	Kombeng	1°7' 50.16"N	116°55' 04.16"E	4.3	4.3	94.6	12/01/2021	JMK.085.03.085.0138
	Haris	Kombeng	1°7' 46.64"N	116°55' 03.63"E	1.9	1.9	41.8	12/01/2021	JMK.085.03.085.0139
	Haris	Kombeng	1°7' 57.69"N	116°55' 42.76"E	1.6	1.6	35.3	12/01/2021	JMK.085.03.085.0177
	Haris	Kombeng	1°8' 06.52"N	116°55' 42.82"E	4.4	4.4	92.7	12/01/2021	JMK.085.03.085.0178
86	Mappaenre	Kombeng	1°7' 42.96"N	116°55' 01.01"E	2.0	2.0	41	10/01/2021	JMK.086.03.086.0140
87	Nuraeni	Kombeng	1°7' 42.75"N	116°55' 04.94"E	2.9	2.9	63.8	19/01/2021	JMK.087.03.087.0141
88	Hamma Gusila	Kombeng	1°7' 36.47"N	116°55' 01.39"E	4.1	4.1	85	11/01/2021	JMK.088.03.088.0142
	Hamma Gusila	Kombeng	1°7' 30.93"N	116°55' 01.27"E	2.1	2.1	44	11/01/2021	JMK.088.03.088.0143
	Hamma Gusila	Kombeng	1°7' 35.41"N	116°55' 05.96"E	3.2	3.2	70.4	11/01/2021	JMK.088.03.088.0144
89	Ondang	Kombeng	1°7' 50.52"N	116°54' 56.96"E	2.1	2.1	44.4	10/01/2021	JMK.089.03.089.0150
90	Rusiah*	Kombeng	1°7' 46.65"N	116°54' 52.09"E	3.5	3.5	77.8	10/01/2021	JMK.090.03.090.0151
	Rusiah	Kombeng	1°7' 44.57"N	116°54' 49.14"E	2.6	2.6	57.2	10/01/2021	JMK.090.03.090.0152
91	Andi Musa	Kombeng	1°7' 44.76"N	116°54' 56.46"E	3.1	3.1	68.2	13/01/2021	JMK.091.03.091.0153
92	Kahar	Kombeng	1°7' 38.56"N	116°54' 48.73"E	1.6	1.6	33.1	11/01/2021	JMK.092.03.092.0154
	Kahar	Kombeng	1°7' 35.05"N	116°54' 51.33"E	5.3	5.3	116.6	11/01/2021	JMK.092.03.092.0155
	Kahar	Kombeng	1°7' 24.69"N	116°54' 50.25"E	8.3	8.3	182.6	11/01/2021	JMK.092.03.092.0157
93	Mohammad Abdu	Kombeng	1°7' 53.26"N	116°54' 46.40"E	1.0	1.0	23	13/01/2021	JMK.093.03.093.0158
	Mohammad Abdu	Kombeng	1°7' 51.35" N	116°54' 44.43" E	0.3	0.3	10	13/01/2021	JMK.093.03.093.0159
94	Muhammad Anwar Aras	Kombeng	1°7' 42.99" N	116°54' 46.27" E	1.5	1.5	35	13/01/2021	JMK.094.03.094.0162
95	Nur Mawati*	Kombeng	1°7' 37.95"N	116°54' 43.51"E	2.7	2.7	59.4	13/01/2021	JMK.095.03.095.0163
	Nur Mawati	Kombeng	1°7' 37.29"N	116°54' 37.95"E	2.6	2.6	57.2	13/01/2021	JMK.095.03.095.0164
96	Muh. Amin*	Kombeng	1°7' 32.61"N	116°54' 41.19"E	5.4	5.4	114.4	21/01/2021	JMK.096.03.096.0165
97	Herman	Kombeng	1°7' 29.01"N	116°54' 44.20"E	2.0	2.0	41.5	09/01/2021	JMK.097.03.097.0166
98	Muslimin	Kombeng	1°7' 24.65"N	116°54' 40.84"E	3.3	3.3	72.6	11/01/2021	JMK.098.03.098.0167
	Muslimin	Kombeng	1°7' 27.53"N	116°54' 38.29"E	1.7	1.7	36.9	11/01/2021	JMK.098.03.098.0168
99	Hj. Asiah	Kombeng	1°7' 21.45"N	116°54' 42.69"E	3.3	3.3	72.7	11/01/2021	JMK.099.03.099.0169
100	Muktar	Kombeng	1°7' 17.60"N	116°54' 41.93"E	4.3	4.3	94.6	11/01/2021	JMK.100.03.100.0170
101	Andi Azis	Kombeng	1°7' 12.56"N	116°54' 43.60"E	4.4	4.4	96.8	12/01/2021	JMK.101.03.101.0171
102	Irfan	Kombeng	1°8' 05.37"N	116°55' 45.40"E	2.2	2.2	49.3	12/01/2021	JMK.102.03.102.0179
	Irfan	Kombeng	1°8' 04.18"N	116°55' 46.84"E	2.5	2.5	52.5	12/01/2021	JMK.102.03.102.0180

**RSPO P&C Public Summary Report**  
**Revision 12 (Jun 2021)**

No	Name of farmer	Location	GPS Reference		Area Summary (Ha)		Forecasted annual FFB Production (MT)	Date of joining	Smallholder ID
			Latitude (N)	Longitude (E)	Total Certified Area	Planted Area			
103	Suhaeba	Kombeng	1°7' 54.96"N	116°55' 44.26"E	0.9	0.9	19	13/01/2021	JMK.103.03.103.0181
	Suhaeba	Kombeng	1°7' 53.35"N	116°55' 44.54"E	1.2	1.2	27.2	13/01/2021	JMK.103.03.103.0182
104	Hamsah	Kombeng	1°8' 05.14"N	116°55' 33.10"E	4.9	4.9	103	13/01/2021	JMK.104.03.104.0183
105	Andi Sahir AZ	Kombeng	1°8' 01.88"N	116°55' 33.31"E	4.6	4.6	98.3	12/01/2021	JMK.105.03.105.0184
106	Abbas*	Kombeng	1°7' 58.38"N	116°55' 38.62"E	1.4	1.4	34.3	13/01/2021	JMK.106.03.106.0185
	Abbas	Kombeng	1°7' 54.94"N	116°55' 38.61"E	1.4	1.4	32.2	13/01/2021	JMK.106.03.106.0186
107	Mahmud*	Kombeng	1°7' 58.94"N	116°55' 32.67"E	1.6	1.6	33.6	17/01/2021	JMK.107.03.107.0187.1
	Mahmud	Kombeng	1°7' 58.24"N	116°55' 28.86"E	2.0	2.0	41.1	17/01/2021	JMK.107.03.107.0187.2
108	Hasriayu Safitri*	Kombeng	1°7' 55.20"N	116°55' 34.31"E	0.8	0.8	16.8	13/01/2021	JMK.108.03.108.0188.1
	Hasriayu Safitri	Kombeng	1°7' 55.41"N	116°55' 28.82"E	2.3	2.3	58.8	13/01/2021	JMK.108.03.108.0188.2
109	Andi Maming	Kombeng	1°7' 51.86"N	116°55' 36.59"E	2.0	2.0	43.1	13/01/2021	JMK.109.03.109.0189
110	Asiah	Kombeng	1°8' 03.80"N	116°55' 11.99"E	4.0	4.0	81.2	13/01/2021	JMK.110.03.110.0190
111	Andi Zain*	Kombeng	1°8' 03.46"N	116°55' 21.86"E	3.9	3.9	81.9	13/01/2021	JMK.111.03.111.0191
	Andi Zain	Kombeng	1°8' 03.65"N	116°55' 16.88"E	2.0	2.0	40	13/01/2021	JMK.111.03.111.0192
112	Andi Hermawati	Kombeng	1°7' 58.74"N	116°55' 11.83"E	0.7	0.7	14.7	12/01/2021	JMK.112.03.112.0193.1
	Andi Hermawati	Kombeng	1°7' 55.90"N	116°55' 11.87"E	3.1	3.1	65.1	12/01/2021	JMK.112.03.112.0193.2
113	Andi Mirwan	Kombeng	1°7' 56.90"N	116°55' 23.46"E	2.0	2.0	40	12/01/2021	JMK.113.03.113.0194
	Andi Mirwan	Kombeng	1°7' 58.59"N	116°55' 18.43"E	0.6	0.6	14.7	12/01/2021	JMK.113.03.113.0195.1
	Andi Mirwan	Kombeng	1°7' 55.74"N	116°55' 18.41"E	3.5	3.5	73.5	12/01/2021	JMK.113.03.113.0195.2
114	Sabri	Kombeng	1°7' 52.79"N	116°55' 15.33"E	4.2	4.2	88.2	13/01/2021	JMK.114.03.114.0196
115	Suarni*	Kombeng	1°7' 51.78"N	116°55' 26.01"E	4.4	4.4	92.4	13/01/2021	JMK.115.03.115.0197
116	Budi	Kombeng	1°7' 48.38"N	116°55' 18.17"E	3.8	3.8	79.8	13/01/2021	JMK.116.03.116.0198
	Budi	Kombeng	1°7' 48.74"N	116°55' 10.93"E	1.9	1.9	42	13/01/2021	JMK.116.03.116.0199
117	H. Suardi	Kombeng	1°7' 47.96"N	116°55' 27.02"E	3.7	3.7	81	13/01/2021	JMK.117.03.117.0200
118	Asri M. Nur	Kombeng	1°7' 42.48"N	116°55' 15.24"E	3.6	3.6	76.7	13/01/2021	JMK.118.03.118.0201
<b>Total</b>					<b>620.96</b>	<b>620.96</b>	<b>13,508.1</b>		

Note: \* are smallholders sampled in this audit.

## 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
ICS	Internal Control System
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
JMK	Jasa Mustiara Kongbeng
KSU	Koperasi Serba Usaha
LD50	Lethal Dose for 50 sample
MB	Mass Balance
MSDS	Material Safety Data Sheet
MT	Metric Tonnes
OER	Oil Extraction Rate
OSH	Occupational Safety and Health
PK	Palm Kernel
PKO	Palm Kernel Oil
POM	Palm Oil Mill
POME	Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
P&C	Principles & Criteria
RTE	Rare, Threatened or Endangered species
SCCS	Supply Chain Certification Standard
SEIA	Social & Environmental Impact Assessment
SIA	Social Impact Assessment
SOP	Standard Operating Procedure