



Wilmar Integrated Policy Rapid Assessment

PT Multimas Nabati Asahan Kuala Tanjung

and

PT Multimas Nabati Asahan Paya Pasir

Overarching Report

Jakarta

April 2016

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II. Acknowledgement

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A large number of people (both internally and third-party suppliers) have contributed their time, effort, experience and expertise to this process, which is an essential element in the transformational journey.

Company and individual details are not included in this report to respect confidential and commercial data and information.

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IV. Executive Summary

Fifteen mills were selected from a sample of 'high priority' mills identified through the Mill Prioritisation Process¹ (MPP) which was prepared in December 2014 and updated in July 2015, from a total of 153 palm oil mills supplying to MNA Kuala Tanjung and MNA Paya Pasir, Sumatra Indonesia.

Field visits have been completed for all fifteen palm oil mills and their supply bases in Sumatra. A summary of all findings from the fifteen mills and their supply bases can be found in Appendix 1. The assessments were carried out by a TFT Team supported by Wilmar representatives.

This report portrays a summary of findings from all the visits completed under the MNA Kuala Tanjung and MNA Paya Pasir Aggregator/Refinery Transformation (ART) plan, and intends to give readers some ideas about the current situation on the ground and areas that require improvement. Actions and recommendations have been proposed to effectively tackle these issues. Involvement from various stakeholders will be critical to bringing about the necessary changes and mills in the supply chain will need to take ownership in driving a positive transformation through their Fresh Fruit Bunches (FFB) supply base.

Main Findings

Positive findings:

With regards to legal compliance, the mills visited and their core estates were found to have adopted numerous legal requirements set forth under relevant Indonesian regulations. Many of the companies visited were also found to have adopted activities designed to conserve and protect high conservation value areas. Hazardous and Toxic Waste were often found to have been managed properly with temporary storage areas established. All companies were found to have incorporated smallholders into their supply chain as suppliers of Fresh Fruit Bunches (FFB) and mills were generally aware of the geographic locations from which they sourced their FFB.

Areas for improvement:

Legal and Compliance

Most smallholders were found to be without registration certificates required by government regulations; this is a regular situation throughout Indonesia because smallholders are often unaware of their need to comply with these legal requirements. Whilst all estates had applied for Cultivation Rights (HGUs), some had yet to obtain the final issuance due to delays in the approval process; therefore improvements to legal compliance are necessary.

¹ http://www.tft-transparency.org/app/uploads/2015/10/Mill-Prioritisation-Process_Dec-2015.pdf

Protection of Key Conservation Value Areas

Some companies who had conducted High Conservation Value (HCV) assessments had not completed them in accordance with the Indonesia HCV toolkit 2008 and Management and Monitoring Plans for conservation of HCV areas require improvement in line with best practice. Companies with areas of undeveloped land banks had not conducted High Carbon Stock (HCS) assessments to identify areas for conservation.

Peat

Peat management is required to be improved through implementation of Best Management Practices as described by 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', June 2012 (especially water management, fire avoidance, fertiliser use, subsidence and vegetation cover).

Environment Impacts Management

Some companies were found to be still using chemicals prohibited under WHO Class 1A & 1B categories, and Paraquat whilst nearly all waste disposal sites were found to be managed poorly. Waste management landfills were generally found to be poorly managed and in a limited number of cases chemicals storage was also found to be managed poorly and not in accordance with relevant standards.

People and Communities

Almost all companies were found to have not conducted social impact studies and some were found to be in need of improving Occupational Health and Safety management practices in accordance with relevant standards and ensuring that all employees are provided with an employment contract clearly outlining the terms of their employment. Many companies were found to be in need of implementing appropriate grievance procedures and conflict resolution processes.

Creation of Shared Values

Almost all companies were found to be in need of improving smallholders' ability to participate in the deforestation-free supply chain by supporting them with examples of good practice.

Traceability

Most companies were found to be in need of establishing documented traceability systems allowing them to ensure traceability to origin of the FFB.

A. Introduction

A1. Wilmar's Integrated Policy

Recognising that the industry must change to ensure it remains sustainable and profitable for the long term. Wilmar International Limited committed to a No Deforestation, No Peat and No Exploitation Policy. The provisions of the integrated policy apply to all Wilmar operations worldwide and all third-party suppliers from whom Wilmar purchases or with whom Wilmar has a trading relationship. As part of the process of verifying suppliers against Wilmar's Integrated Policy, Wilmar's supplying mills and growers to MNA Kuala Tanjung and MNA Paya Pasir, in Sumatra Indonesia, were assessed.

A2. Prioritising Mill Visits

In order to prioritise which mills to visit, the Mill Prioritisation Process (MPP) was first carried out. The MPP analyses both spatial and non-spatial attributes of each mill. Spatial attributes include information on legally protected areas, key biodiversity areas, peat areas and potential forest disturbance areas within a mill's estimated supply base. The non-spatial attributes in the MPP include the mill's own sustainability policy, RSPO & ISPO certification status, supplying volume to the refinery and publicly reported information. This method helps prioritise supplier visits based on potential risks around environmental and social factors associated with the palm oil mill and its supply base (estates and smallholders). Out of the higher priority mills, fifteen supplying mills were selected for field visits (approx. 10% of supplying mills to MNA Kuala Tanjung and MNA Paya Pasir). This report presents the overall findings from fifteen Palm Oil Mills (POMs) and their FFB suppliers (integrated and third-party suppliers) who were visited in the calendar year 2015. Proposed actions and recommendations are included in the resulting report to assist in the transformation and continuous improvement of the supply base, to accordance with Wilmar's - Integrated Policy.

A3. Bringing Change

Each entity visited (mill, estate, smallholder) is issued with its own individual entity report, which outlines in detail the findings at that particular entity and provides recommendations and action items for improvement. As part of the deep engagement process, targeted entities will be revisited in order to discuss the implementation of the proposed actions and to establish practical action plans for on-going monitoring. The mills and growers in the MNA Kuala Tanjung and MNA Paya Pasir supply base which were not visited will be engaged as part of a broader engagement to share the general findings. They will be issued with this report explaining the common findings across the visits and proposing actions that could be taken to resolve commonly found issues. Trainings and assistance tailored to these common issues will then be provided to assist entities in the supply base.

A4. Scope of Assessment

This report presents the findings from fifteen visits to the selected POMs and a sample of their integrated and third-party FFB suppliers. These FFB suppliers include estates and smallholders. Dealers were also prominent suppliers to the mills visited in this region. Dealers were engaged as part of the visits, in order to gain an understanding of their supply catchment; and findings are included in this report. The samples of each mill’s suppliers visited were in most cases selected by TFT and Wilmar based on each mill’s supplier list prior to, and on occasion at the beginning of, the visit. The suppliers selected were often the larger volume suppliers to the POMs as well as those located in geographical priority areas. Availability of the owner/management was also influential to decision making in some cases. It is pertinent to note that suppliers in Indonesia were initially reluctant to agree to being involved at the beginning of this process but that the perceived reluctance diminished over time. In one case, the supplier did not provide transparency into all of the areas their operation or all of the documents that were requested to be reviewed as part of the assessment. The findings from that site visit were not included in this report because the findings were found to be invalid due to insufficient information; a replacement site visit was included in this report.

The categories of the plantations are as follows:

Category	Acronym	Description
Estate	Est.	Estates are areas of palm oil plantation managed by a single entity for the purpose of Palm Fruit production. Prior to establishing estates on state land, a company must obtain legal cultivation rights in the form of a HGU. Estates can also be established without a HGU on land where the individual/entity has obtained land tenure through other means, such as a freehold title. Estates are typically greater than 25 hectares as smaller plantations are subject to substantially reduced legal/ regulatory requirements. The maximum area that can be managed by a single Company established for the purpose of plantation management is 100,000 hectares, however legal structures permit companies effectively own unlimited aggregate plantation sizes.
Smallholders	SH	A legal framework exists in Indonesia regarding the establishment of smallholder plantations for the purpose of palm oil cultivation and the associated land tenure; but ambiguity exists between customary and formal land laws, and competing claims over land are common in Indonesia. Smallholder plantations are required to be registered with the regent/mayor and have issued a Plantation Cultivation Business Certificate (STD-B). Smallholders can demonstrate land tenure rights through a land ownership certificate (SHM) or a letter of notification for land ownership released by village head (SKT). Smallholder plantations less than 25 hectares are subject to minimal legal requirements.

The mills, estates, and smallholders visited were assessed against Wilmar's integrated policy. The assessment was not conducted as an auditor or certification body would, on the contrary, TFT approached the field visits as an opportunity to provide advice which might help the suppliers meet Market Expectations. The objective was to work together with the mills, plantations and smallholders to create pragmatic and collaborative solutions for improvement. Whilst the assessments did not cover all policy criteria in a holistic way at each site, the assessments broadly covered:

1. No deforestation of high conservation value (HCV) lands or high carbon stock (HCS) areas.
2. No new development on peat.
3. No exploitation of rights of workers, indigenous peoples and local communities.

The resulting visit report outlines the strengths and weaknesses of management and operational practices observed and reviewed during the assessment visits, and provides examples (Recommendations) on where identified shortcomings require immediate and long-term management and operational attention. These concerns are highlighted to ensure that the integrity of Wilmar's supply chain is maintained and should be prioritised. It should be emphasised that most, if not all, of the issues of concern highlighted in the report are common across the industry and are not specific to Wilmar's supply chain.

B. Aggregator/Refinery Transformation Plan Progress

B1. MPP & Selection Progress

The Mill Prioritisation Process (MPP) was completed to identify highest priority mills from which fifteen mills were selected for field visits.

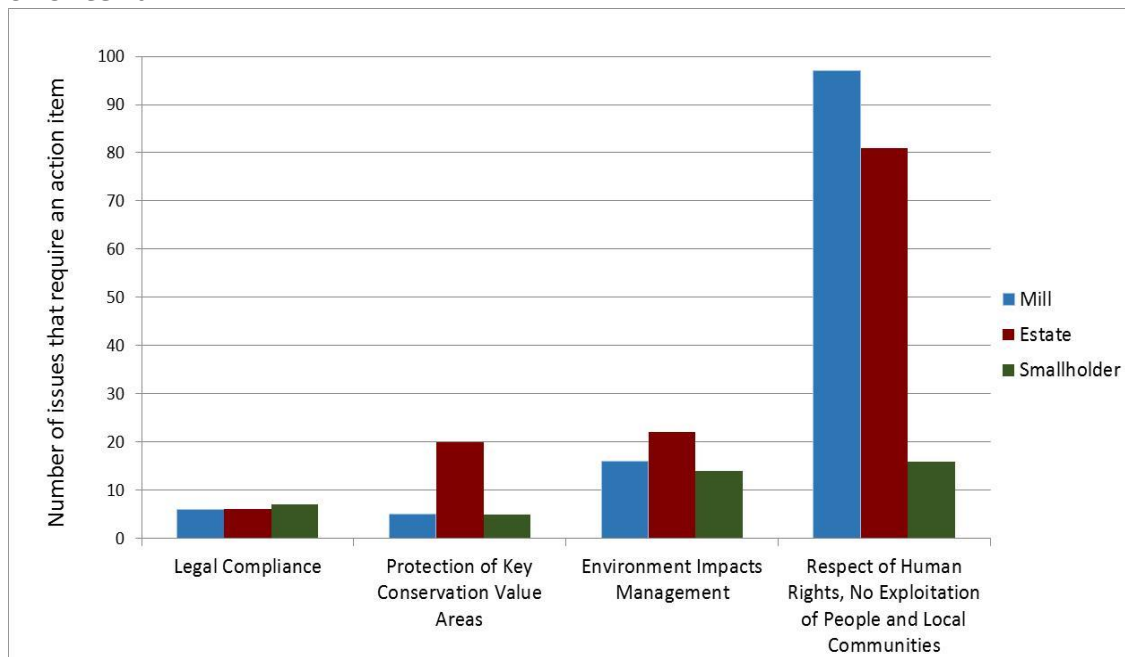
Table 1: Summary of Mill Prioritisation Process

No.	Item	Total
1	Identification and verification of supplying mills	153
2	Visited mills that were selected through the prioritization process using spatial and non-spatial data with consideration given to the potential to leverage change.	15

C. Kuala Tanjung and Paya Pasir Supply Chain Overview

This section summarises the strengths and weaknesses relating to policy compliance observed during the site visits. The strengths and weaknesses outlined below have been recorded against the individual objectives of the Wilmar Policy. Further details of the criteria and observation used to assess compliance across the policy objectives is available in the summary reports and individual entity reports for each of the mills visited.

Figure 1: Number of Findings requiring follow up actions across four clusters of criteria



C1. LEGAL COMPLIANCE

With regards to legal compliance, mills and their core estates were found to have implemented various legal requirements set forth under relevant Indonesian regulations. This includes necessary permits and certificates, including: SIUP², SITU, NPWP, TDP, IUP, IUPP, HO, SIO for Equipment, SIO for Operator, EIA, RKL-RPL and HGU. Specific areas of legal compliance requiring attention are identified in the table below.

² SIUP – trading permit, SITU – location permit, NPWP – tax registration, TDP – trading registration, IUP – plantation permit, IUPP – factory permit, HO – location permit, SIO – equipment permit, SIO - operator permit, EIA – Environmental Impact Assessment, RKL – Environmental management plan, RPL – Environmental monitoring plan, HGU – Rights to Cultivate Land,

Table 2: Recommendations related to Legal Compliance

Issues Found	Recommendation	Applicable to
<p>Most smallholders with a total area ≥ 25 ha who supply FFB to the mills do not have <i>Certificates of Registration for Plantation Operation</i> (IUP-B) as required by government regulations.</p>	<p>Mills/Core Estates should inform and educate the relevant suppliers (smallholders with a total area ≥ 25 ha) about the importance of obtaining a <i>Certificate of Registration for Plantation Operation</i> (IUP-B) from the local Agriculture Office.</p>	<p>Smallholders</p>
<p>Some companies have yet to obtain HGUs which is the ultimate representation of cultivation rights for industrial plantation operations. HGUs are required to demonstrate land tenure over state owned land and may incorporate freehold land acquired from communities or may enclave land which communities do not agree to relinquish. The process for obtaining a HGU in Indonesia can take numerous years due to various reasons, including but not limited to the ambiguity resulting from the lack of a unified system for managing land tenure in Indonesia.</p>	<p>Companies that have not been issued with a HGU should implement a time bound plan to resolve any outstanding issues which are preventing issuance of the HGU.</p>	<p>Estates</p>
<p>Some companies have yet to obtain Operator Permits for their equipment (or have permits which have expired) as is required by government regulations.</p>	<p>Mills that do not have valid Operator Permits should immediately apply for the necessary permits. The lack of valid permits is often a result of ineffective management practices (and systems) which fail to ensure that valid permits are obtained and renewed in accordance with relevant regulations.</p>	<p>Mill</p>
<p>Some of the companies visited have yet to acquire Permits for Discharging Liquid Waste.</p>	<p>Mills that have not obtained Permits for Discharging Liquid Waste should immediately apply for such permit from the responsible local environment agencies. The lack of valid permits is often a result of ineffective management practices (and systems) which fail to ensure that valid permits are obtained and renewed in accordance with relevant regulations.</p>	<p>Mill</p>

C2. PROTECTION OF KEY CONSERVATION VALUE AREAS

Many of the companies visited have a commitment to conservation of HCV areas and some companies are involved in specific activities designed to conserve and protect HCV areas. Observed examples of HCV area protection/management include the enrichment of riparian zones through planting of trees and the prohibition of hunting in set aside HCV areas. Whilst some companies have documents relating to the identification of HCV areas, the use of best practice HCV management approaches was not found to be common.

Table 3. Recommendations related to Key Conservation Value Areas

Issues Found	Recommendation	Applicable to
Not all companies have conducted HCV assessments, and not all those companies who have conducted HCV assessments have completed them in accordance with the Indonesia HCV toolkit 2008.	HCV assessments should be conducted in line with the Indonesia HCV Toolkit 2008, which includes the steps of: identification, public consultation and peer review. All HCV assessments are to be conducted by HCV Licensed Assessors registered with the HCV Resource Network. Monitoring and Management plans are to be developed which corresponds with the monitoring and management of HCV areas prior to conducting new land clearing.	Estates
Some companies were found to have undeveloped areas within their estates and had not yet committed to conducting High Carbon Stock (HCS) analysis prior to undertaking any new development.	Companies with undeveloped land areas within their concessions should conduct HCS studies following the HCS Approach toolkit and using registered HCS practitioners related monitoring and management plans will need to be developed which corresponds with the monitoring and management of HCS areas prior to conducting new land clearing.	Estates
Satellite image analysis indicates that smallholder expansion continues, including in areas containing potential HCV and HCS forest.	Facilitate inclusion of smallholders in the Deforestation-free Supply Chain by communicating details of the Integrated policy to smallholders and by providing smallholders with access to information on industry best practices for plantation development.	Smallholders

<p>Management and Monitoring Plans for conservation/HCV areas are not in line with best practice. For example, riparian zones are not always left as forest and in cases where plantations have been established close to the river edge riparian zones have not always been managed appropriately through, for example, planting endemic species. Also, biodiversity monitoring of species in identified HCV areas is uncommon.</p>	<p>Once HCV assessments are complete, HCV Management and Monitoring Plans should be prepared and implemented in line with the recommendations in the HCV report.</p>	<p>Estates</p>
<p>Peat management by some companies and smallholders is not in accordance with Best Management Practices on Peat. Most smallholders do not build canals and where they have been built the canals are often not operated in accordance with best practice for managing water levels in peat areas.</p>	<p>Where plantations have been developed in peat areas Best Management Practices need to be managed according to 'RSPO Manual on Best Management Practices (BMPs) for existing oil palm cultivation on peat', June 2012 (especially water management, fire avoidance, fertiliser use, subsidence and vegetation cover).</p>	<p>Estates, Smallholders</p>



Figure 2. New planting around a stream



Figure 3. An estate area on peat with leaning palm oil tree



Figure 4. A poorly maintained canal outlet



Figure 5. Undeveloped peat area in an estate

C3. ENVIRONMENTAL IMPACT MANAGEMENT

In general, Hazardous and Toxic Waste (B3) was found to have been managed properly and temporary storage areas for B3 waste built. Solid wastes, Palm oil mill effluent (POME) were found to be routinely utilised for land application to enhance soil fertility.

Table 4. Recommendations related to Environmental Impacts Management

Issues Found	Recommendation	Applicable to
Some companies have provided a minimum level of training for personnel handling B3 waste.	More comprehensive training is required for personnel handling B3 waste to ensure best practice as well as safety and administrative aspects of B3 waste management.	Estates
Medical Check Ups for personnel handling or working with chemicals have not been conducted regularly at some of the companies.	Medical Check Ups are necessary for personnel exposed to hazardous materials, such as B3 waste management personnel, laboratory personnel, weed sprayers, SSB personnel, etc.	Mill, Estates
Some companies still use chemicals prohibited under WHO Class 1A & 1B categories, and Paraquat. Class 1A and 1B chemicals are not strictly prohibited under Indonesian regulation but the Ministry of Agriculture requires chemicals such as Paraquat to be carefully managed and controlled. However, it is recommended that such chemicals be replaced with safer alternatives.	Chemicals categorised as WHO Class 1A and 1B should not be used and replaced with chemicals that have the same functions but are permitted under relevant regulation, e.g. replacing Paraquat with safe alternatives.	Estates

<p>Nearly all observed landfills were found to be managed poorly. For example, waste separation was found to be uncommon and domestic waste was often disposed of in an ad hoc manner by landfill on site with inorganic waste often buried together with organic waste. In some cases waste was burned.</p>	<p>Ensure that managed landfills are built/used and that organic waste is separated from inorganic waste.</p>	<p>Mills, Estates</p>
<p>Chemicals storage at some companies and smallholders has not been managed properly. Chemicals are stored along with other materials and not equipped with MSDS.</p>	<p>Build proper chemical storage facilities. Ensure all chemicals are supplied with MSDS and records maintained.</p>	<p>Estates, Smallholders</p>



Figure 6. Chemical Storage at a Mill



Figure 7. A landfill area



Figure 8. A fire monitoring tower



Figure 9. Burning of Empty fruit bunches

C4. NO EXPLOITATION OF LABOUR AND LOCAL COMMUNITIES

Generally, health and educational facilities were found to be available and in reasonable condition. Almost all companies were found to have provided clinics and school facilities. Relations with the surrounding communities were found to be positive in almost all the companies visited. Almost all companies were found to have paid their employees' wages on time and at amounts exceeding the minimum wage.

Table 5. Recommendations related to No Exploitation of Labour and Local Communities

Issues Found	Recommendation	Applicable to
Almost all companies have not conducted social impact studies as part of social management planning.	Conduct a Social Impact Study to formulate a Management and Monitoring Plan relating to social aspects in order to minimise the potential for conflict.	Mills, Estates
In some companies OHS management has not been carried out regularly/consistently, e.g. deficiencies were observed in the availability of HIRA, fire extinguishers, PPE, the relevant OHS procedures, the organisational structure of Safety Committee and the required OHS Experts.	Build human resources capacity in relation to OHS Management System to ensure that OHS implementation is an integral part of operational activities.	Mills, Estates
At some companies, manpower functions relating to employment contracts, labour unions, employee housing facilities, emergency response teams as well as occupational health and injury insurance do not comply with the relevant regulations.	Understanding of, and competency in, the application of national labour regulations and Wilmar's Integrated Policy should be strengthened through workshops/training for responsible staff and parties.	Mills, Estates,
At some companies, there are no policies relating to minimum age of employment, forced/bonded labour, remedial access, whistle-blower protection and sexual harassment prevention.	Undertake workshop/training on the implementation of 'no exploitation' aspects to improve understanding and implementation of policies and procedures relating to employment contracts, forced/bonded labour, remedial access, whistle-blower protection and sexual harassment prevention.	Mills, Estates
Mechanisms for the implementation of grievance handling procedures have not been developed at most companies. Such mechanisms should ensure that the grievance committee has some independence from company management to ensure impartiality, for example through inclusion of the workers union.	Put in place a mechanism for grievance handling with scope to cover both internal and external grievances.	Mills, Estates



Figure 10. A clinic in a plantations housing area



Figure 11. An estates kindergarten



Figure 12. A worker conducting spraying



Figure 13. A worker in the mill without PPE

C5. CREATION OF SHARED VALUES

All companies were found to have incorporated smallholders into their supply chain as suppliers of FFB.

Table 6. Recommendations related to Creation of Shared Values

Issues Found	Recommendation	Applicable to
Contracts with third-party FFB supplier do not incorporate requirements related to OHS standards, NDPE policies, Traceability and Transparency.	The companies should disseminate information related to OHS standards, NDPE policies, Traceability and Transparency and help third party suppliers understand the importance of incorporating these requirements into supply contracts.	Mills



Figure 14. FFB pricing announcement whiteboard



Figure 15. An FFB price list

C6. TRACEABILITY

Some of the companies were found to have data/ records about their suppliers of FFB and companies were generally aware of the geographic locations from which they sourced their FFB.

Table 7. Recommendations related to Traceability

Issues Found	Recommendation	Applicable to
Most companies have not established a formal traceability system consisting of procedures and supply chain documentation; or established (with documentation) the person in charge of these systems.	The companies should establish a traceability system including procedures and records of suppliers which includes the co-ordinates of the growers' lands; and establish (with documentation) a person in charge of managing the system.	Mills



Figure 16. A growers FFB collection area



Figure 17. FFB grading at the mill

D. DISCUSSION & NEXT STEPS

Actions to address the findings identified during the visits to mills and FFB suppliers shall be the basis for an action plan (with those mills already assessed) to close the gaps in areas where issues have been identified. Wilmar, with support from TFT, shall re-engage with the mills to discuss and agree the most viable approach to ensure the issues identified are addressed in an effective and timely manner.

- a. Wilmar should request mills to:
 - i. Follow up and close gaps found in individual entity reports
 - ii. Encourage and monitor FFB supplier's efforts to close gaps found in their entity reports
 - iii. Implement the guidance for transformation (recommendations and proposed actions)
 - iv. Provide quarterly updates to Wilmar on progress

The commonalities in findings among the entities visited indicate that it is likely that other suppliers in the Refinery catchment area are facing similar issues and there is an opportunity to incorporate multi-stakeholder approaches as part of the solutions to addressing some of these issues. However, it should be noted that the mill selection process was designed to focus the attention on mills and plantations where there were more likely to be weaknesses in policy implementation which required attention.

TFT and Wilmar shall use the common findings to introduce and drive the Aggregator/Refinery Transformation (ART) plan with the other suppliers (who were not assessed) in Wilmar's MNA Kuala Tanjung and MNA Paya Pasir supply bases. This shall be done in parallel, while re-engaging with the fifteen assessed mills on a plan of action.

To empower the supply chain, the following broad steps are proposed:

- Combine mills in the catchment area into regional groups
- Based on issues identified in the overarching report, organise workshops to present issues, discuss solution and deliver trainings to improve practises.

APPENDIX 1: SUMMARY OF ALL FINDINGS³

Legend		There is no legal breach	No development of High Carbon Stock (HCS) Forests	No development of High Conservation Value (HCV) Areas	No development on peat regardless of depth	Best Management Practices for existing plantations on peat	Where feasible, explore options for peat restoration by working with experts, stakeholders and communities	Minimisation of environmental impacts	No burning	No use of highly hazardous pesticides	Facilitate the inclusion of smallholders into the supply chain	The company is committed to transparency	The company is committed to long term financial and economic viability	Traceability
Palm Oil Mill	Entity Type	Legal Compliance	Protection of Key Conservation Value Areas					Environment Impacts Management			Creation of Shared Values			Traceability
Total		13	5	9	4	8	5	15	8	9	10	7	3	13
Percentage		87%	33%	60%	27%	53%	33%	100%	53%	60%	67%	47%	20%	87%
Mill 1	Mill	1	NA	NA	NA	NA	NA	1	NA	NA	1	1	NE	1
	Est	0	NA	NA	NA	1	1	1	0	1	NA	0	NE	NA
	SH	0	NA	NA	NA	1	1	1	0	1	NA	0	NE	NA
	SH	0	NA	NA	NA	NA	NA	0	0	0	NA	0	NA	NA
	SH	0	NA	NA	NA	NA	NA	0	0	0	NA	0	NA	NA
Mill 2	Mill	0	NA	NA	NA	NA	NA	1	NA	NA	1	0	0	1
	Est	0	1	0	NA	NA	NA	1	0	1	NA	0	0	NA
	Est	0	1	0	NA	NA	NA	1	0	1	NA	0	0	NA
	SH	0	NA	NA	NA	NA	NA	0	0	0	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	0	0	0	NA	NA	NA	NA
Mill 3	Mill	1	NA	NA	NA	NA	NA	1	0	0	1	0	NE	1
	Est	1	1	1	NA	1	NA	1	1	1	0	1	NE	NA
	Est	1	NE	NE	NA	NA	NA	1	0	0	NE	NE	NE	NA
	Est	1	NA	NA	NA	NA	NA	0	0	0	NA	NA	NE	NA
	SH	0	0	0	NA	NA	NA	0	0	1	0	0	0	NA
	SH	0	0	0	NA	NA	NA	0	0	1	0	0	0	NA
Mill 4	Mill	0	NA	NA	NA	NA	NA	1	NA	NA	1	1	0	1
	Est	0	NA	1	1	1	1	1	0	0	NA	1	0	NA
	SH	0	NA	NA	NA	NE	NE	NE	NE	NE	NA	NA	NA	NA
	SH	1	1	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mill 5	Mill	0	NA	NA	NA	NA	NA	1	NA	NA	1	1	1	1
	SH	1	NA	NA	NA	NA	NA	1	0	0	NE	0	NE	NE
	SH	1	NA	NA	NA	NA	NA	1	0	0	NE	0	NE	NE
	SH	1	NA	NA	NA	NA	NA	1	0	0	NE	0	NE	NE
	SH	1	NA	NA	NA	NA	NA	1	0	0	NE	0	NE	NE
Mill 6	Mill	0	NA	NA	NA	NA	NA	0	0	0	0	0	0	0
	Est	0	1	1	1	1	1	1	1	1	0	0	0	NA
	SH	0	NA	NA	NA	NA	NA	NA	0	0	NA	NA	NA	NE
	SH	0	NA	NA	NA	NA	NA	0	0	0	NA	NA	NA	NE
Mill 7	Mill	1	NA	NA	NA	NA	NA	1	1	0	0	0	1	1
	Est	1	0	0	0	0	0	1	1	1	0	0	1	NA
	SH	0	NA	NA	NA	NA	NA	1	1	1	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	1	1	1	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	1	1	1	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	1	1	1	NA	NA	NA	NA
Mill 8	Mill	0	NA	NA	NA	NA	NA	1	0	0	1	0	0	1
	Est	1	NA	0	NA	NA	NA	1	0	0	0	0	0	NA
	SH	1	NA	NA	NA	NA	NA	0	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	0	0	0	NA	NA	NA	NA

³ Criteria were assessed as follows: 0 = Complies, no issue, N/E = Not evaluated, due to time constraint or no access, 1 = Potential issue exist, N/A = Not Applicable

Legend		There is no legal breach	No development of High Carbon Stock (HCS) Forests	No development of High Conservation Value (HCV) Areas	No development on peat regardless of depth	Best Management Practices for existing plantations on peat	Where feasible, explore options for peat restoration by working with experts, stakeholders and communities	Minimisation of environmental impacts	No burning	No use of highly hazardous pesticides	Facilitate the inclusion of smallholders into the supply chain	The company is committed to transparency	The company is committed to long term financial and economic viability	Traceability
Palm Oil Mill	Entity Type	Legal Compliance	Protection of Key Conservation Value Areas					Environment Impacts Management			Creation of Shared Values			Traceability
Total		13	5	9	4	8	5	15	8	9	10	7	3	13
Percentage		87%	33%	60%	27%	53%	33%	100%	53%	60%	67%	47%	20%	87%
Mill 9	Mill	1	NA	NA	NA	NA	NA	1	1	0	1	1	1	1
	Est	1	NA	1	NA	NA	NA	1	0	0	1	1	1	NA
	SH	1	NA	NA	NA	1	NA	1	1	1	NA	NA	NA	NA
Mill 10	Mill	1	NA	NA	NA	NA	NA	1	1	0	0	0	0	1
	SH	1	NA	NA	NA	NA	NA	1	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	1	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	NE	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	NE	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	NE	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	NE	0	0	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	NE	0	0	NA	NA	NA	NA
Mill 11	Mill	0	NA	NA	NA	NA	NA	0	0	0	0	0	0	1
	Est	1	NA	1	0	NA	NA	1	0	0	NE	NE	NE	NA
	Est	0	NA	NA	0	1	NA	0	0	0	NE	NE	NE	NA
	SH	0	NA	NA	NA	NA	NA	0	NE	NE	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	0	NE	NE	NA	NA	NA	NA
Mill 12	Mill	1	NA	NA	NA	NA	NA	1	0	0	0	0	0	0
	Est	1	NA	1	1	1	1	1	0	0	0	0	0	NA
	Est	1	NA	NA	NA	NA	NA	1	0	1	0	0	0	NA
	Est	1	NA	NA	NA	NA	NA	1	0	1	0	0	0	NA
	Est	0	NA	NA	NA	NA	NA	0	0	0	0	0	0	NA
	Est	0	NA	NA	NA	NA	NA	0	0	0	0	0	0	NA
	SH	0	NA	1	NA	NA	NA	1	0	1	NA	NA	NA	NA
	SH	0	NA	NA	NA	NA	NA	1	0	0	NA	NA	NA	NA
SH	0	NA	NA	NA	NA	NA	1	0	0	NA	NA	NA	NA	
Mill 13	Mill	0	NA	NA	NA	NA	NA	0	0	0	1	0	NE	1
	Est	0	NA	1	NA	NA	NA	1	0	0	0	0	NE	NA
	Est	0	NA	NA	NA	NA	NA	1	1	0	NE	0	NE	NA
	Est	1	NA	NA	NA	NA	NA	1	1	0	NE	0	NA	NA
	SH	1	NA	NA	NA	NA	NA	1	0	0	NE	0	NA	NA
Mill 14	Mill-Est	1	1	1	1	1	1	1	1	1	1	1	NE	1
Mill 15	Mill	0	NA	NA	NA	NA	NA	1	0	0	1	1	0	1
	Est	0	0	1	0	0	0	1	1	1	NA	NA	NA	NA
	SH	1	NA	NA	NA	NA	NA	0	0	1	NA	1	NA	NA
	SH	1	NA	NA	NA	NA	NA	1	0	1	NA	1	NA	NA

Legend		Minimisation of negative social impacts	Respect and support the Universal Declaration of Human Rights	Respect and recognise the rights of all workers including contract, temporary and migrant workers	Freedom to all workers to form and join trade unions and to bargain collectively.	Child labour	Forced and bonded labour	No unlawful document retention	Ethical recruitment	Employment contracts	Wages	Working hours	Workplace accident insurance	Record keeping	Respect for diversity	Harassment and abuse	Access to remedy	Data protection principles	Occupational health and safety	Accommodations	Respect land tenure rights	Grievance Handling	Resolve all complaints and conflicts through an open, transparent and consultative process.
SH=Smallholders	Est=Estate	Respect of Human Rights, No Exploitation of People and Local Communities																					
Palm Oil Mill	Entity Type	Respect of Human Rights, No Exploitation of People and Local Communities																					
Total		12	9	5	3	1	1	8	1	12	4	0	3	0	5	6	6	5	12	7	6	10	9
Percentage		80%	60%	33%	20%	7%	7%	53%	7%	80%	27%	0%	20%	0%	33%	40%	40%	33%	80%	47%	40%	67%	60%
Mill 1	Mill	1	0	0	0	0	0	1	0	1	0	0	0	0	1	1	0	0	1	0	NA	NA	1
	Est	NE	NE	0	NE	0	0	NE	0	1	0	NE	NE	NE	NE	NE	NA	NE	1	0	0	1	NA
	SH	NE	NE	0	NE	0	0	NE	0	1	0	NE	NE	NE	NE	NE	NA	NE	1	0	0	1	NA
	SH	NA	0	NA	NA	0	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	SH	NA	0	NA	NA	0	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mill 2	Mill	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	1	0	1	0	0
	Est	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	1	0	1	0	0
	Est	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	1	0	1	0	0
	SH	NA	1	0	NA	0	0	NA	0	1	0	0	0	0	NE	NE	NE	NA	0	NA	NA	NA	NA
	SH	NA	1	0	NA	0	0	NA	0	1	0	0	0	0	NE	NE	NE	NA	1	NA	NA	NA	NA
Mill 3	Mill	1	1	1	1	0	1	1	0	1	0	0	1	0	1	1	1	1	1	1	0	1	1
	Est	1	1	1	1	0	0	1	0	1	0	0	1	0	1	1	1	1	1	1	0	1	1
	Est	NE	NE	1	1	0	NE	1	0	1	1	0	1	0	NE	0	NE	NE	0	1	NE	NE	NE
	Est	NA	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NA	0	0	NA	0
	SH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Mill 4	Mill	1	1	0	0	0	0	1	0	0	0	0	0	0	1	1	1	1	1	1	0	1	1
	Est	1	0	0	0	0	0	1	0	1	0	0	1	0	1	1	1	1	1	1	0	1	1
	SH	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
	SH	NA	NA	NA	NA	NE	NE	NE	NE	NA	0	NE	NA	NE	NE	NE	NE	NE	1	1	NE	NE	NE
	SH	NE	NE	0	NE	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
Mill 5	Mill	1	1	1	0	0	0	1	1	1	1	0	0	0	0	1	1	1	1	0	NA	1	1
	SH	NE	NE	0	NE	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
	SH	NE	NE	NE	NE	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
	SH	NE	NE	NE	NE	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
	SH	NE	NE	NE	NE	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE
Mill 6	Mill	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0
	Est	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	0
	SH	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	NA	NA	NE	NA	NE
	SH	NE	NE	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	NA	NA	NE	NA	NE
	SH	NE	NE	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	NA	NA	NE	NA	NE
Mill 7	Mill	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0
	Est	1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1
	SH	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1	NE	NA	NA	NA
	SH	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1	NE	NA	NA	NA
	SH	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1	NE	NA	NA	NA
Mill 8	Mill	0	1	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
	Est	0	1	0	0	0	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
	SH	NA	0	NA	NA	0	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	SH	NA	0	NA	NA	0	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	SH	NA	0	NA	NA	0	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Legend		Minimisation of negative social impacts	Respect and support the Universal Declaration of Human Rights	Respect and recognise the rights of all workers including contract, temporary and migrant workers	Freedom to all workers to form and join trade unions and to bargain collectively.	Child labour	Forced and bonded labour	No unlawful document retention	Ethical recruitment	Employment contracts	Wages	Working hours	Workplace accident insurance	Record keeping	Respect for diversity	Harassment and abuse	Access to remedy	Data protection principles	Occupational health and safety	Accommodations	Respect land tenure rights	Grievance Handling	Resolve all complaints and conflicts through an open, transparent and consultative process
Palm Oil Mill	Entity Type	Respect of Human Rights, No Exploitation of People and Local Communities																					
Total	Percentage	12	9	5	3	1	1	8	1	12	4	0	3	0	5	6	6	5	12	7	6	10	9
		80%	60%	33%	20%	7%	7%	53%	7%	80%	27%	0%	20%	0%	33%	40%	40%	33%	80%	47%	40%	67%	60%
Mill 9	Mill	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	1	1
	Est	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	1
	SH	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	0	NE	NE	NE	NE	NE	NE	NE	NA	NA	NE	NE
Mill 10	Mill	1	0	1	0	0	0	0	0	1	0	0	0	0	0	0	1	0	1	1	0	1	0
	SH	1	0	1	0	0	0	NA	0	1	0	0	0	0	0	0	NA	NA	NA	NE	NA	NA	NA
	SH	1	1	1	0	0	0	NA	0	1	0	0	0	0	0	0	NA	NA	NA	0	NA	NA	NA
	SH	NE	NE	1	0	0	0	0	0	1	0	0	0	0	0	0	NA	NA	NA	0	NA	NA	NA
	SH	NE	NE	1	0	0	0	0	0	1	0	0	0	0	0	0	NA	NA	NA	0	NA	NA	NA
	SH	NE	NE	NA	NA	0	0	0	0	1	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA
	SH	NE	NE	NA	NA	0	0	0	0	1	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA
	SH	NE	NE	NA	NA	0	0	0	0	1	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA
Mill 11	Mill	1	1	0	0	0	0	0	0	1	0	0	0	0	1	1	1	0	1	0	0	1	0
	Est	1	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	1	0	1	NE
	Est	1	0	0	0	0	0	1	0	1	0	0	0	0	0	NE	0	0	NE	0	0	0	NE
	SH	NE	NE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NE	NE	NE	NE
	SH	NE	NE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NE	NE	NE	NE
Mill 12	Mill	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
	Est	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
	Est	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Est	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	Est	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SH	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
	SH	0	0	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Mill 13	Mill	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1
	Est	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	1	1	1
	Est	1	1	0	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
	Est	1	1	0	1	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	0	1
	SH	0	0	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	NE	1
Mill 14	Mill-Est	1	0	0	1	NE	0	NE	NE	1	NE	NE	NE	NE	NE	NE	NE	NE	1	NE	NE	1	1
Mill 15	Mill	1	0	1	0	0	0	0	0	1	1	0	0	0	0	0	0	0	1	1	1	0	1
	Est	1	0	1	0	0	0	0	0	1	1	0	0	0	0	0	0	0	1	1	1	0	1
	SH	NA	NA	NA	NA	NA	NA	NA	NA	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	SH	NA	NA	NA	NA	NA	NA	NA	NA	1	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA