RSPO P&C CERTIFICATION AUDIT REPORT

(PT SOCFIN INDONESIA “SOCFINDO” – AEK LOBA)

Audit Application Number:	PC26-000204
Assessment Type:	Annual Surveillance Audit 1
Date of Audit:	18 May 2026 – 21 May 2026
Audit Report Number:	RSPO P&C – 20120 – ASA-2.1
Revision Number:	00
Audit Report Date	22 May 2026

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1. Certification Body Background

1.1 Description of Certification Body

Certification Body Information	
Name of Certification Body	PT TUV Rheinland Indonesia
Address of Certification Body (Accredited Office)	Menara Karya 10th floor, Jl. HR Rasuna Said, Block X-5 Kav.1-2 Jakarta 12950, Indonesia
Background of the Certification Body	PT TUV Rheinland Indonesia is part of the TUV Rheinland Group a global testing, inspection, and certification company headquartered in Cologne, Germany, founded in 1872, it focuses on ensuring safety, quality, and regulatory compliance across various industries, TUV Rheinland offers services in fields such as product testing, industrial inspection, system certification, and training. TUV Rheinland has vision, to be the world's best sustainable and independent provider of technical services for testing, inspection, certification, and training in Indonesia. As part of TUV Rheinland worldwide network, TÜV Rheinland Indonesia established in 1996 with the name PT TUV International Indonesia (PT TII), the company then change again the name in year 2010 become TUV Rheinland Indonesia offer such service as product testing, industrial inspection, system certification (e.g. ISO standard) environmental assessment and sustainability certification The history of PT TUV Rheinland Indonesia as certification Body are: 1998: PT TII launched homologation business. 2009: Received accreditation for Product Certification from KAN. 2010: Received accreditation for several scheme i.e. Sustainable Forest Certification from Indonesia Ecolabeling Institute, Timber Legality Verification, HACCP, ISO 9001; ISO 14001 and OHSAS 18001. 2012: Launched Electrical and Wheel testing Laboratory 2014: Accredited for RSPO P& C and RSPO SCCS from ASI. 2016: Launched Tire Testing Laboratory and extent to glass Laboratory 2021: Accredited for ISO 37001 Anti Bribery Management System 2023: Accredited for GHG Validation dan Verification Body from KAN. PT TUV Rheinland now has more than 1,800 customers in various important sectors including manufacturing energy, healthcare and customer product, with international and local accreditation.
Phone Number (Accredited Office)	+6221-397-04579
Websites	www.tuv.com
Contact Person Name	Dian S Soeminta
Email	info@idn.tuv.com

Accreditation Information	
ASI Code	ASI-ACC-061
Technical Scope	RSPO P&C; RSPO SCC
Geographical Scope	Worldwide
Accredited Since	June 05, 2014

2. Organisation Details and Certification Scope

2.1.Organisational Overview

Management Unit Information ***Note: Management Unit refers to unit of certification***	
Name of Management Unit/s	PT SOCFIN INDONESIA "SOCFINDO" - Aek Loba
Address of the Management Unit/s	**Head Office** Jl. KL Yos Sudarso No. 106 Medan, Sumatera Utara - INDONESIA **Site Location:** Village of Aek Loba, Sub-District of Aek Kuasan, District of Asahan, Postal Code 21256, Province of Sumatera Utara, Indonesia
Country	Indonesia
Websites	www.socfindo.co.id
Description of the Management Unit	PT SOCFIN INDONESIA ("SOCFINDO") - Aek Loba is part of the SOCFIN Group and a joint venture between the Socfin Group (holding 90% of the shares) and the Government of Indonesia (holding 10%). It is a leading agribusiness group based in Indonesia. Established in 1911, PT SOCFIN INDONESIA focuses primarily on palm oil production, including cultivation, processing, and distribution. The company also engages in other agricultural commodities, such as rubber. PT SOCFIN INDONESIA is one of the largest players in the palm oil industry in the country. The company is vertically integrated, managing the entire supply chain—from plantation to the production of intermediate products such as crude palm oil (CPO) and palm kernel (PK). These products are then distributed both locally and internationally. PT SOCFIN INDONESIA has faced scrutiny and pressure to adopt sustainable practices due to environmental concerns associated with palm oil cultivation, including deforestation and greenhouse gas emissions. The company has since committed to various sustainability initiatives, aimed at protecting natural habitats, reducing its environmental footprint, and improving labour practices, since 2004 the company entering RSPO member with membership no 1-0269-19-000-00 The company operate with total employee number 8,738 from various location and worker from local communities. PT SOCFIN INDONESIA significant emphasis on social responsibility and building positive relationships with stakeholders, particularly in the communities where it operates. PT SOCFIN INDONESIA significant emphasis on social responsibility and building positive relationships with stakeholders, particularly in the communities where it operates. As one of agribusiness companies, it has taken initiatives aimed at ensuring responsible labour practices, community welfare, and transparent communication with its various stakeholders with the key areas of focus on Community Development, Labor Practices and Human Rights and Stakeholder Engagement.

Management Representative Name	Andria Zulmanitra
Management Representative Designation	Management Representative
Management Representative Email	andria@socfindo.co.id

2.2.RSPO Membership Information

RSPO Membership Information	
RSPO Membership No.	1-0269-19-000-00
Name of RSPO Member	Socfin SA
Member Since	06 Dec 2004

2.3.Certificate Information

Certificate Information	
Certificate No.	824 502 20120
prisma Document Reference Number	*(N/A until June 2025)*
prisma Trading Account ID	TA25-016771
Scope of Certification	Aek Loba Palm Oil Mill and Aek Loba Estate
Supply Chain Model	☒ Identity Preserved (IP) ☐ Mass Balance (MB)
Applicable Standards / Normative Reference	☒ Principles and Criteria for the Production of Sustainable Palm Oil 2018 ☒ RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard 2020 ☐ RSPO Management System Requirements for Group Certification of FFB Production 2022 ☒ RSPO Rules on Market Communication and Claims 2022
National Interpretation (NI)	Indonesia National Interpretation
Initial Date of Certification:	15 Apr 2015 (Date of first RSPO certification)
Effective Date of Certificate:	21 July 2025
Expiry Date of Certificate:	20 July 2030
Name of Peer Reviewer	-

3. Description of the Management Unit

Information of Palm Oil Mill					
Name of Palm Oil Mills	prisma Site Business ID	Address of Palm Oil Mill	Mill's capacity (MT/hour)	GPS Coordinates	
				Latitude	Longitude
Aek Loba Palm Oil Mill	ML25-001087	Desa Aek Loba, Kec. Aek Kuasan, Kab. Asahan. Sumatera Utara	60	2.6514	99.6178
Remarks: To include additional information wherever applicable					

Information of Supply Bases					
Name of Supply Bases	prisma Supply Base ID	Address of Supply Bases	Type of Supply Bases	GPS Coordinates	
				Latitude	Longitude
Aek Loba Estate	SB25-005716	Desa Aek Loba, Kec. Aek Kuasan, Kab. Asahan. Sumatera Utara	Own/Managed Estate	2.6514	99.6178

3.1. Area Statement of the Management Unit

Area Statement of Supply Bases									
Name of Supply Base	Certified Area (Ha)	Planted Area (Ha)			Unplanted Area (Ha)				
		Oil palm planted on non peatland	Oil Palm Planted on Peat	Other Crop(s)	HCV	HCS	HCV-HCS	Conservation	Facilities / Others
Aek Loba Estate	9,673.86	9,418.78	-	-	118.25	-	-	1.12	179.63
TOTAL	9,673.86	9,418.78	-	-	118.25	-	-	1.12	179.63

Remarks:
1. Conservation area outside HCV is a lowland 1.12 ha
2. The total HCV area is 118.25 ha, consisting of HCV planted 43.92 Ha & non planted 74.33 Ha

3.2. Age Profile of the Management Unit

Name of the Supply Base	Land size (Ha) by age of the Oil Palm				Production Area (Ha)	Total Planted Area (Ha)
	0 - 3 Phase 1	4-6 Phase 2	7-18 Phase 3	≥19 Phase 4		
Aek Loba Estate	861.37	1,165.08	3,343.48	4,048.85	8,557.41	9,418.78
TOTAL (ha)	861.37	1,165.08	3,343.48	4,048.85	8,557.41	9,418.78
Remarks: To include additional information wherever applicable						

Notes: This age profile range is used based on the common phase of oil palm age as referred in https://www.researchgate.net/publication/327527812.

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

Name of the Supply Base	Land area (ha) by year					Total Area (Ha)
	2026	2027	2028	2029	2030	
Aek Loba Estate	141.2	416.67	375.28	393.13	441.05	1767.33
TOTAL (ha)	141.2	416.67	375.28	393.13	441.05	1767.33

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

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

Name of other FFB Suppliers	Type of FFB Suppliers	GPS Coordinates		FFB received by the mil (MT) *During the current license period
		Latitude	Longitude	
Aek Loba Estate	Own supply bases	2.6514	99.6178	106,079.61
			TOTAL	106,079.61

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

Name of other FFB Suppliers	**Type of FFB Suppliers**	**GPS Coordinates**		**FFB received by the mil (MT)** **During the current license period*
		Latitude	**Longitude**	
Not Applicable	choose an item	-	-	-
			TOTAL	-

3.6 Projected Certified Volume for Next License

Information of New License		
Next License Period	Start Date	21-Jul-26
	End Date	20-Jul-27
Projected Certified FFB Volume (MT)	196,767.33	
Average Production Yield (MT/ Ha)	20.89	
Projected CSPO Certified Volume (MT)	Identity Preserved	46,043.56
	Mass Balance	
Projected CSPK Certified Volume (MT)	Identity Preserved	7496.84
	Mass Balance	
Oil Extraction Rate (OER) (%)	23.40	
Kernel Extraction Rate (KER) (%)	3.81	

***Guidance**

Next license period start date shall continue from the current license period end date (e.g; current license period end date; 31Jan 2025, next license period start date; 01 Feb 2025. (In case there is no gap due to suspension, late license submission etc)

Next license period end date shall be as per certificate anniversary date.

3.7 Information of Previous & Current License (Identity Preserved)

Name of Palm Oil Mill	**Aek Loba POM**			
Information of License	**Previous Year License**		**Current Year License**	
License Period	Start Date	21-Jul-24	Start Date	21-Sep-25
	End Date	20-Sep-25	End Date	20-Jul-26
Actual Production Period Reported	From	21-Jul-24	From	21-Sep-25
	To	20-Sep-25	To	30-Apr-26
Projected FFB Certified Volume (MT)	184,272.08		185,735.53	
Actual production of FFB (MT)	220,780.23		106,079.61	
Projected CSPO Certified Volume (MT)	43,488.00		43,654.79	
Actual CSPO Production Volume (MT)	49,959.75		24,246.47	
Actual CSPO Volume Sold as RSPO Certified (MT)	48,961.78		23,593.66	
Actual CSPO Volume Sold as Conventional (MT)				
Actual CSPO Volume Sold under Other Scheme (MT)				
Total Actual CSPO Volume Sold (MT)	48,961.78		23,593.66	
Actual CSPO credits sold (where applicable)				

Projected CSPK Certified Volume (MT)	7,739.00	7,493.29
Actual CSPK Production Volume (MT)	7,901.75	3,990.51
Actual CSPK Volume Sold as RSPO Certified (MT)	7,913.24	3,316.96
Actual CSPK Volume Sold as Conventional (MT)		
Actual CSPK Volume Sold under Other Scheme (MT)		
Total Actual CSPK Volume Sold (MT)	7,913.24	3,316.96

Note:

- Overproduction on PL was become OFI on indicator 3.8.7
- There is opening stock for CSPK in PL period with total 100.05 mt

3.8 Information of Previous & Current License (Mass Balance)

<table>
<tr><td>Name of Palm Oil Mill</td><td colspan="4">Not Applicable</td></tr>
<tr><td>Information of License</td><td colspan="2">Previous Year License</td><td colspan="2">Current Year License</td></tr>
<tr><td rowspan="2">License Period</td><td>Start Date</td><td>DD Mmm YYYY</td><td>Start Date</td><td>DD Mmm YYYY</td></tr>
<tr><td>End Date</td><td>DD Mmm YYYY</td><td>End Date</td><td>DD Mmm YYYY</td></tr>
<tr><td rowspan="2">Actual Production Period Reported</td><td>From</td><td>DD Mmm YYYY</td><td>From</td><td>DD Mmm YYYY</td></tr>
<tr><td>To</td><td>DD Mmm YYYY</td><td>To</td><td>DD Mmm YYYY</td></tr>
<tr><td>Projected FFB Certified Volume (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual production of FFB (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Projected CSPO Certified Volume (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual CSPO Production Volume (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual CSPO Volume Sold as RSPO Certified (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual CSPO Volume Sold as Conventional (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual CSPO Volume Sold under Other Scheme (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Total Actual CSPO Volume Sold (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
<tr><td>Actual CSPO credits sold (where applicable) (MT)</td><td colspan="2"></td><td colspan="2"></td></tr>
</table>

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

Guidance for Table 3.7 and table 3.8

License period

Previous year license;

The start date continues from the previous year end date. For example; previous year license end date 31 May 20xx, start date will be 01 June 20xx

If it has a time extension, the end date license follow the time extension end date. e.g

1. *certificate anniversary date 01 Jan 2022- 31 Dec 2027- the end date will be 31 Dec 20xx*
2. *with 1 month time extension; the end date will 31 Jan 20xx*

Current year license;

start date will continue from the previous year license end date, , (e.g, previous year license end date 31/01/2025, current year license start date will be 01 Feb 2025

End date as per certificate anniversary

Actual Production Period Reported

Previous year license;

The start date and end date similar as per license period

Current year license

Start date continue from previous year license end date, (e.g, previous year license end date 31 Jan 2025, current year license start date will be 01 Feb 2025

End date; 1 month before the audit is conducted.

4. Audit Programme

4.1. Audit Methodology

The Surveillance-2.1 assessment was conducted by onsite between 18-21 May 2026 as per the assessment program below (section 4.3). Due to the location and proximity of the estates, combined with common management systems, it was possible to carry out both field and document assessments of all estates and the mill within the time frame. The total audit sample are taken from sample from company's owned estate.

The minimum sample size is four estates. Sample size for certification unit with more than four (4) estates were determined based on formula N = (√y) x (z) where y is the number of estates and where z is the multiplier defined by risk assessment.

As for the as scheme smallholders, the sample were determined following the were based on the formula N = (√y) x (z); where y is total number of scheme smallholders where z is the multiplier defined by the risk assessment. The multiplier risk assessment for Low Risk is 0.8; Medium Risk is 1.2 and High Risk is 2. Considering of risk parameter applied for the existing estate and smallholders, the risk of parameter can be defined: medium.

Before conducted the audit, PT TUV Rheinland Indonesia has sent invitations to all respective stakeholders to get input and will follow up by Auditor team to the management for their written response, the stakeholder consultation involved both external and internal stakeholders.

Stakeholders internal and external included those immediately linked with the operation of the company such employees, out-growers, the local government, NGO's, trade and labour unions and local communities. Stakeholder consultation took place in the form of meetings and interviews. Meetings with stakeholders were held to seek their views on the performance of the company with respect to the sustainability practices outlined in the RSPO Principles & Criteria, and to comment on aspects where improvements could be made. Meetings with local communities were held at their respective premises within and near the company's area. External stakeholders were notified to make comments on the certification assessment to comment on the RSPO website.

For the internal stakeholder example structured worker, during the assessment that interviewed 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. All stakeholder issues raised & interview result were recorded in (section 10).

4.2. Audit Team Member

Name	Role	CAB Auditor Number
Muhammad Rinaldi	Lead Auditor	ASI1OEOTND
Efrida	Auditor	ASI1R4XESL
Linggar Eko S.	Auditor	ASI1Q4HJO4

4.3. Audit Plan

<table>
<tr><th>Date</th><th>Time</th><th>CAB Auditor Number</th><th>Location</th><th>Activity</th></tr>
<tr><td rowspan="3">18 May 2026</td><td rowspan="3">08.00 am – 05.00 pm</td><td>ASI1OEOTND</td><td>Aek Loba Office</td><td rowspan="3">Travelling

Opening Meeting

Verification of Documents related to RSPO P&C</td></tr>
<tr><td>ASI1R4XESL</td><td>Aek Loba Office</td></tr>
<tr><td>ASI1Q4HJO4</td><td>Aek Loba Office</td></tr>
<tr><td rowspan="2">19 May 2026</td><td rowspan="2">08.00 am – 05.00 pm</td><td>ASI1OEOTND</td><td>Aek Loba Office

Aek Loba POM</td><td>Interview with stakeholder
- National Land Agency of Asahan District
- Manpower Agency (OHS Departement) of Sumatera Utara Province
- PT Agro Sumatera Raya Inti (transport PK)

Verification of Documents related to RSPO P&C

Field Observation and interview in Aek Loba POM area:
- Security
- Weighbridge operator for FFB
- Weighbridge operator/expedition clerk of product (CPO &PK)
- Grading Operator
- Head of mill clerk
- Kernel station operator</td></tr>
<tr><td>ASI1R4XESL</td><td>Aek Loba Office

Aek Loba POM</td><td>Stakeholder Consultation with Gender Committee, Labor Union, Contractor, and Manpower Agency of Asahan District

Break</td></tr>
</table>

				Field observation to POM: hazardous waste storage, water treatment plant, chemical storage, general storage, housing area. Daily progress presentation
		ASI1Q4HJO4	Aek Loba Office Aek Loba POM	**Interview with stakeholder** - Agriculture Agency, Plantation Division of Asahan Regency - Environmental Agency of Asahan Regency - Perkebunan Padang Pulo Village - Alang Bon Bon Village - Padang Pulo Village **Verification of Documents related to RSPO P&C** **Field Observation and interview in Aek Loba POM area:** - Loading Ramp. - Thresher (AF, AS) - Sterilizer (ESP, SA) - Pressing (SFI) - Clarification Station, - Engine Room (BST, JNS) - Workshop (JS) - Boiler Station (KT) - Waste Water Treatment Plant (TMB) - EFB Hopper Area
20 May 2026	08.00 am – 05.00 pm	ASI1OEOTND	Aek Loba Estate Aek Loba Office	• **Field observation and interview in Aek Loba Estate** at Division 7 block 180 regarding Replanting area and HCV area of Aek Manjin River, Division 7 block 162 regarding waterways (non-HCV) area, Division 7 Block 174 regarding

				boundary mark No. 2, Division 5 Block 99 regarding boundary mark No. 6, Division 5 Block 102 regarding boundary mark No. 5, Division 5 Block 112 regarding landfill, rinse house of Division 5 and Housing Complex of Division 5. • **Verification of Documents related to RSPO P&C**
		ASI1R4XESL	Aek Loba Estate Aek Loba Office	Field observation to Estate to Division 4 : Harvesting at Block 87 (and interview with harvesters), housing area (and interview to residents), rinse house, public facilities. Break Continue verification of documents Daily progress presentation
		ASI1Q4HJO4	Division II & VI Aek Loba Estate Aek Loba Office	**Field observation and interview in Aek Loba Estate** - Air Loba Timur Riparian Area, Block 34, Division II (NMT). - Beneficial Plant & EFB Application, Block 31, Division II. - Chemical Application, Block 33, Division II (MD, BDN, JS, SP, AH, SPR). - Clinic. - Gupon Block 136, Division VI. - Fire Tower, Block 136, Division IV **Verification of Documents related to RSPO P&C**
21 May 2026	08.00 am – 03.00 pm 03.00 pm – 05.00 pm	ASI1OEOTND ASI1R4XESL ASI1Q4HJO4	Aek Loba Office	**Verification of Documents related to RSPO P&C** **Closing**

Notes: Include the number of hours spent at the sample sites for each day of the audit, including the time for the opening and closing meeting

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

Free text area for the CB to describe if any changes on initial audit plan e.g. change of lead auditor, change of location

4.5. Sampling Details

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

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

4.6. Sampling History of Current Certification Cycle

Name (Mill/ Supply Base / Scheme Smallholder)	Year 1	Year 2	Year 3	Year 4	Year 5
	2025	2026	2027	2028	2029
Aek Loba Palm Oil Mill	☒	☒	☐	☐	☐
Aek Loba Estate	☒	☒	☐	☐	☐

4.7. Audit Team Leader and Audit Team Information

Audit Team Leader: Muhammad Rinaldi		
Requirements	**Description**	
At least five (5) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing, or involvement in human rights activities;	Assistant Agronomy in PT SMART Tbk (2009-2013), RSPO, ISPO, ISCC Auditor & GHG scheme validator/verificator in PT Mutuagung Lestari (2014-2024), and Auditor in PT TUV Rheinland Indonesia (August 2024-present	
A supervised (by a qualified lead auditor) period of training in practical audits against the RSPO P&C and/or RSPO ISH standard, with a minimum of 15 days audit experience in at least three (3) audits;	Has been supervised as lead at PTPN IV Adolina (Stage-2) on 20-22 March 2017; PTPN IV Dolok Sinumbah (Stage-2) on 23-25 and 27 March 2017; PT Dharma Satya Nusantara on 10-12 April 2017 and PT Prima Mitrajaya Mandiri on 1-6 March 2017.	
Successfully completed a refresher course for RSPO endorsed P&C lead auditor course every three (3) years after the initial qualification as lead auditor	Has been successfully completed on RSPO P&C Lead Auditors Training Refresher Course held by Checkmark Training on January 2025	
Audit Team Members:		
Requirements	**CAB Auditor Number**	**Description**
Possess a bachelor's degree or tertiary education in related disciplines, such as agriculture, environmental science or social sciences, etc;	ASI1OEOTND	Diploma III in Oil Palm Plantation, Bogor Agricultural University, Indonesia.
	Audit Team Member : (ASI1Q4HJO4)	Diploma III in Plantation Production Technology and Management, Bogor Agricultural University
	Audit Team Member : ASI1R4XESL	Bachelor of Economics (Resources and Environmental Economics) – Bogor Agriculture University.

At least three (3) years of field experience in the palm oil sector, health and safety, or environmental management. These include experience in HCV and HCS assessment, social auditing or involvement in human rights activities	ASI1OEOTND	Assistant Agronomy in PT SMART Tbk (2009-2013), RSPO, ISPO, ISCC Auditor & GHG scheme validator/verificator in PT Mutuagung Lestari (2014-2024), and Auditor in PT TUV Rheinland Indonesia (August 2024-present).
	Audit Team Member: (ASI1Q4HJO4)	Assistant of Plantation Sustainability Quality Management PT Bina Sains Cemerlang – Minamas (September 2014 to July 2016), Assistant of Sustainability Quality Management PT Padang Palma Permai – Minamas (August 2016 to March 2017), Assistant of Sustainability PT Bhumireksa Nusasejati – Minamas (April 2017 to November 2024)
	Audit Team Member : ASI1R4XESL	Community Development Staff at Wilmar International Plantation-Central Kalimantan Project (2010-2012) and Technical Support Department Sustainability Assurance in PT TUV Rheinland Indonesia (2012-2016), Auditor ISPO (2016-current) and Auditor RSPO (2016-current)
Successfully completed an RSPO endorsed P&C lead auditor course	ASI1OEOTND	Has been successfully completed on Lead Auditor/Auditor RSPO Training held by DAEMETER on October 2016 and Training Refresher Course held by Checkmark Training on January 2025
	Audit Team Member : (ASI1Q4HJO4)	Has been successfully completed the Endorsed RSPO P&C 2018 Lead Auditor/Auditor course by Checkmark Training in February 2024.

	Audit Team Member : ASI1R4XESL	RSPO Lead Auditor Training 2018 by Checkmark, SCCS Lead Auditor Training (2022), Refreshment RSPO by Checkmark (2021 and 2024) by Checkmark, and RSPO Independent Smallholder Standard Refreshment Training (2022) by RSPO.
Successfully completed the 5-day lead auditor course for ISO 9001 or ISO 14001 or ISO 45001.	ASI1OEOTND	• Has successfully completed training of Lead Auditor ISO 9001 by PT Mutuagung Lestari on June 2014 and Lead Auditor ISO 14000 by PT Mutuagung Lestari on September 2015 • Has successfully completed and pass the training IRCA ISO 9001 by TUV Rheinland Academy on March 2026
	Audit Team Member : (ASI1Q4HJO4)	Has successfully completed course of Lead Auditor ISO 14001:2015 (IRCA Certified) by BSI Group in January 2025, successfully completed course of Lead Auditor ISO 45001:2018 (IRCA Certified) by TÜV Rheinland Academy in April 2025
	Audit Team Member : ASI1R4XESL	IRCA Certified ISO 9001:2015 Auditor/Lead Auditor Training Course by Neville Clark on 2016 IRCA Certified ISO 45001 OH&SMS Lead Auditor Training by TUV Rheinland Akademie GmbH on 2022 Awareness Training ISO 14001:2015 by TUV Rheinland Akademie gmbH on 2021
Demonstrable understanding of the latest version of RSPO Certification Systems	ASI1OEOTND	Has been successfully completed on RSPO P&C Lead Auditors Training Refresher Course held by Checkmark Training on January 2025

	Audit Team Member : (ASI1Q4HJO4)	Has been successfully completed on RSPO P&C Lead Auditors Training Course held by Checkmark Training on February 2024
	Audit Team Member : ASI1R4XESL	RSPO Lead Auditor Training 2018 by Checkmark, SCCS Lead Auditor Training (2022), Refreshment RSPO by Checkmark (2021 and 2024) by Checkmark, and RSPO Independent Smallholder Standard Refreshment Training (2022) by RSPO.
For auditors verifying compliance with NPP procedures, auditors shall additionally be trained in the assessment of compliance with FPIC, HCV and HCS requirements in the context of RSPO NPP procedure	ASI1OEOTND	• Has been successfully completed on RSPO P&C Lead Auditors Training Refresher Course held by Checkmark Training on January 2025 • Has been trained HCV assessment by PT Mutuagung Lestari on September 2014 • HCV Training by Remark Asia on January 2026
	Audit Team Member : (ASI1Q4HJO4)	• HCV Training by Remark Asia on January 2026
	Audit Team Member : ASI1R4XESL	Training of FPIC by PURAKA, 16 March 2026 In House Training HCV-HCS Awareness by AiKnow and Remarkasia, 8-10 Jan 2026 Social Knowledge – High Carbon Stock by ReMarkAsia & AiKnow, 2020 Social Audit Training by Verite, 2019
A supervised (by a qualified auditor/lead auditor) period of training in practical audit against the RSPO P&C, with a minimum of 10 days of audit experience in at least two (2) audits.	ASI1OEOTND	Has been supervised as lead at PTPN IV Adolina (Stage-2) on 20-22 March 2017; PTPN IV Dolok Sinumbah (Stage-2) on 23-25 and 27 March 2017; PT Dharma Satya Nusantara on 10-

		12 April 2017 and PT Prima Mitrajaya Mandiri on 1-6 March 2017.
	Audit Team Member : (ASI1Q4HJO4)	Has attended supervised auditor training at PTPN IV Mayang (surveillance 1) on 20-24 January 2025; PT Kerry Sawit indonesia (surveillance 4) on 24-28 February 2025; and PTPN IV Sei Mangke (surveillance 2) on 03-09 March 2025
	Audit Team Member : ASI1R4XESL	Appointed as Auditor since year 2018 and monitored at 3 RSPO project in 2021 (824 502 16035 (PT Murini Samsam), 824 502 16043 (PTPN III Torgamba) and 824 502 16044 (PTPN III Sei Daun)
Knowledgeable and experience of the local/regional laws	ASI1OEOTND	Have working in the palm oil sector more than 4 years in 2009-2013 as Assistant Agronomy at PT SMART Tbk (palm oil plantation) and had experience as ISPO Auditor since 2014. Have participate training: - Palm oil Plantation Regulation, by PT Mutuagung Lestari, 2017. - Auditor ISPO (include local/regional laws about palm oil regulation) by Komisi ISPO on May 2014 - Refreshment Auditor ISPO (Update Permentan No. 38/2020 by PT Forestcitra Sejahtera, 12-14 April 2021)
	Audit Team Member : (ASI1Q4HJO4)	Has worked in the palm oil industry for 12 years from 2013 to 2025 as Sustainability Assistant at Minamas Plantation (oil palm plantation & Mill).

		Have attended training ISPO Auditor (including local regulations on palm oil regulations) by LPP & ISPO Commission in November 2019 and Refresher Update on Permentan No. 38/2020 by LP-SIB in July 2021
	Audit Team Member : ASI1R4XESL	Qualified as ISPO Lead Auditor since 2016
Knowledgeable in Best Agricultural Practices, and Integrated Pest Management, pesticide and fertiliser use;	ASI1OEOTND	Have working in the palm oil sector more than 4 years in 2009-2013 as Assistant Agronomy at PT SMART Tbk (palm oil plantation).
	Audit Team Member : (ASI1Q4HJO4)	Has worked in the palm oil industry for 12 years from September 2013 to November 2025 as Sustainability Assistant at Minamas Plantation (oil palm plantation & Mill).
	Audit Team Member : ASI1R4XESL	Qualified as ISPO Lead Auditor since 2016
Experience in health and safety auditing on the farm/plantation and in the palm oil mill, for example against the ISO 45001 Occupational Health and Safety Management standard;	ASI1OEOTND	Have participate Health & Safety Officer (AK3U) Training held by PT Integritas Mandiri Solution on November 2014
	Audit Team Member : (ASI1Q4HJO4)	Has successfully completed course of Lead Auditor ISO 45001:2018 (IRCA Certified) by TÜV Rheinland Academy in April 2025, participated in the training of *Ahli K3 Umum* by Surveyor Indonesia in 2014, *Ahli K3 Spesialis Penanggulangan Kebakaran* by PT Almas Kreasi Indonesia in 2022
	Audit Team Member : ASI1R4XESL	Qualified as ISPO Lead Auditor since 2016, technical expert on ISO 45001 audit at Sinarmas Group in Riau Province, 2019

Experience in handling workers' welfare or social auditing experience, such as experience with the SA8000 or other international sustainability scheme that has the social auditing requirements. The auditor auditing the social requirements shall have successfully attended the internationally recognised social auditing standard training, such as the SA8000, Social Systems (SMETA) Auditor Training or social training recognised by RSPO;	ASI1OEOTND	NA
	Audit Team Member : (ASI1Q4HJO4)	*N/A*
	Audit Team Member : ASI1R4XESL	Attended Social Audit Training by Verite, 2019, and SA8000 Introduction and Basic Auditor Training by Social Accountability International, 2020. Experienced as RSPO since 2018 for social and labor related indicators and ISPO Auditor since 2016.
Experience in handling of land rights, gender and indigenous peoples' issues;	ASI1OEOTND	Have working in the palm oil sector more than 4 years in 2009-2013 as Assistant Agronomy at PT SMART Tbk (palm oil plantation) and had experience as ISPO Auditor since 2014. Have participate training: - Palm oil Plantation Regulation, by PT Mutuagung Lestari, 2017. - Auditor ISPO (include local/regional laws about palm oil regulation) by Komisi ISPO on May 2014 - Refreshment Auditor ISPO (Update Permentan No. 38/2020 by PT Forestcitra Sejahtera, 12-14 April 2021)
	Audit Team Member : (ASI1Q4HJO4)	Completed the HCV-HCS Integrated In-house Training

		(non-ALS) organized by Remark Asia, January 2026.
	Audit Team Member : ASI1R4XESL	Worked as Community Development Staff at Wilmar International Plantation-Central Kalimantan Project (2010-2012); Experienced as RSPO since 2018 for social and labor related indicators and ISPO Auditor since 2016.
Experience in environmental and ecological auditing or assessments, such as experience with High Conservation Value (HCV)/High Carbon Stock (HCS) assessments, organic agriculture or the ISO 14001 Environmental Management Systems standard;	ASI1OEOTND	Have participate training: • Lead Auditor ISO 14000 by PT Mutuagung Lestari on September 2015 • Has been trained HCV assessment by PT Mutuagung Lestari on September 2014 • Training of *Lingkungan, AMDAL and LB3* by PT Mutuagung Lestari (2017) • Training of Environment and Social Aspect, by PT Mutuagung Lestari (2017) • HCV Training by Remark Asia on January 2026
	Audit Team Member : ASI1R4XESL	Experience in auditing ISO 14001 at PT Perkebunan Nusantara III (2021) and PT Bakrie Sumatera Plantation Kisaran (2019 and 2020)
	Audit Team Member : (ASI1Q4HJO4)	HCV Training by Remark Asia on January 2026
Fluent in one of the main national languages	ASI1OEOTND	Indonesia native speaker and Fluent in English
	Audit Team Member : (ASI1Q4HJO4)	Fluent in Bahasa Indonesia
	Audit Team Member : ASI1R4XESL	Indonesia native speaker and Fluent in English

Knowledgeable in supply chain requirements of the palm oil mill. The auditor performing this task shall have successfully completed the RSPO endorsed SCC lead auditor training course. Note: this does not apply for ISH or Group Certification.	ASI1OEOTND	Has attend and successfully completed training of SCCS RSPO held by BM Trada Exova on June 2018
	Audit Team Member 1: (ASI1Q4HJO4)	*N/A*
	Audit Team Member : ASI1R4XESL	SCCS Lead Auditor Training (2022) by Checkmark

5. Audit Findings & Results

<table>
<tr><th colspan="2">Criterion / Indicator</th><th>Audit Findings</th><th>Audit Findings (Public Summary)</th><th>Results</th></tr>
<tr><td colspan="5">Principle 1: Behave Ethically and Transparently</td></tr>
<tr><td colspan="5">Criterion 1.1:
The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.</td></tr>
<tr><td>1.1.1 (C)</td><td>Management documents that are specified in the RSPO P&C are made publicly available and shall include (but are not necessarily limited to):

• Land titles/user rights (Criterion 2.2);
• Occupational health and safety plans (Criterion 4.7);
• Plans and impact assessments relating to environmental and social impacts (Criteria 5.1, 6.1, 7.1 and 7.8);
• HCV documentation (Criteria 5.2 and 7.3);
• Pollution prevention and reduction plans (Criterion 5.6);
• Details of complaints and grievances (Criterion 6.3);
• Negotiation procedures (Criterion 6.4);
• Continual improvement plans (Criterion 8.1);</td><td></td><td>The procedure for communication system (SOC/PSM/9.01) which was issued on 01 Oct 2021, still applicable and implemented, as well as Complaint and Grievance procedure (SOC-PSM.9.02) issued on March 1, 2020. As mentioned before, the SOP for Social Communication has included the types of information that can be accessed by relevant stakeholders. In the SOP of Complaints and Grievance, it includes the complaints made by the Whistle blower and Human Right Defenders. All requests for information and / or complaints are submitted through the Administration Officer (KTU) on the site. The company should arrange an anonymity complaint system in detail since all complaints.
List of the information available to the public and stakeholder are:
• Certificate / land use rights.
• Occupational health and safety plan.
• Plan for social and environmental impact assessment.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

	• Public summary of certification assessment report; Human Rights Policy (Criterion 6.13).		• Identification and management of HCV. • Plan for the reduction and prevention of pollution. • Grievance and complaints in detail. • Procedure negotiations. • Plan for continuous improvement. • A general summary of the certification assessment. • Human rights policy. • Ethical policy. • FFB Price. In addition to serving requests for information, company also develop and submits regular reports to a number of government offices, among others: environment report (RKL and RPL report), Hazardous and Toxic Substance waste report, reports the development of the plantation business, the employment report, Committee of Occupational Health and Safety reports and others. Refreshment about company's policy was done to all relevant workers and the other stakeholders, other than that management has installed information on notification board in each estate offices and mill, example: • Socialization of Company policies and procedures to Division 1	

			employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies	

			and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) • Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026, 101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. • Socialization of Company policies and procedures on 2 Feb 2026 to Village Head of Aek Loba Pekan, Village Head of Aek Kuasan, Village Head of Perkebunan Padang Pulau, Village Head of Aek Ledong, Village Head of Aek Nabuntu. Based on the results of interviews with stakeholders such as village representatives (Alang Bonbon Village, Padang Pulo Village, Perkebunan Padang Pulo Village), government agencies (Plantation Agency, Manpower Agency & Land	

			Agency), stakeholders have received socialization regarding requests for information, and have understood the procedures for requesting information from the management unit, including the person appointed to communicate.	
1.1.2	Information is provided in appropriate languages and made accessible to relevant stakeholders.		All information for public documents are available in Bahasa Indonesia and can be accessed by the public upon request. The documents have been disseminated to stakeholders regularly. Based on interview with representative of government agencies in Asahan district, and some workers interviewed, it was gained that they are aware about the type of information available and how to get access to the information. Based on audit evidence, the type of information provided by the management to the relevant stakeholders for example: - Report of HCV Area of Period 2024 from Aek Loba Estate to National Conservancy Office in North Sumatera Province on 19 May 2026. - Report of OHS Committee period Quarter I 2026 from PT Socfindo Aek Loba to Manpower Agency of North Sumatera Province dated 9	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Apr 2026. - Report of RKL-RPL (environmental management plans and monitoring plans) period Semester II 2025 from PT Socfindo Aek Loba, to by Environmental Agency of Asahan District dated 22 Jan 2026. - Report of hazardous waste management period Q1 2026 from Aek Loba POM and Estate to Environmental Agency of Asahan District and Asahan Regent dated 9 Apr 2026. - Report of employment of PT Socfin Indonesia Perkebunan Aek Loba to manpower agency as seen on document *Wajib Lapor Ketenagakerjaan,* report no. 21275.20251001.0001 dated 1 Oct 2025 valid until 1 Oct 2026. - Report of HGU Utilization of PT Socfin Indonesia Aek Loba (9,673.86 ha) to head of *Kantor Pertanahan Badan Pertanahan Nasional* of Asahan district for period year or 2026 as seen on letter no AL/X/Bi/085/26, dated 28 Jan 2026. The letter was signed by Manager. - Report of plantation business progress (*Laporan Perkembangan*	

			Usaha Perkebunan) of PT Socfindo Aek Loba period Semester II year 2025 to plantation agency of Asahan District dated 22 Jan 2026. - Report of fire prevention of PT Socfindo Aek Loba period Semester II 2025 to Regent Asahan and Plantation Agency of Asahan District dated 24 Jan 2026.	
1.1.3 (C)	Records of requests for information and responses shall be maintained.		Records of requests for information and responses have been kept maintained. The company shows the documentation of internal and external communication documents, which contains information on date, sender, communication media, subject matter, follow-up and status. Based on procedures SOC/PSM/9.01 dated 01 Oct 2021 Rev. 07 Responses to information requests 30 days or 1 (one) month after the request is received. Based on the results of a review of documents providing information carried out by the Unit of Certification, it is known that information has been provided in appropriate language (Bahasa). Based on interviews with Heads of Alang Bonbon Village, Padang Pulo Village, Perkebunan Padang Pulo Village, known that the villagers understand how to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			obtain information from the company. The company maintains records of request for information and responses under “Logbook Komunikasi” on each unit management. Based on document verification, that’s known no information request from stakeholders. There are samples of incoming letters and feedback from management as follow: - Letter from Subdistrict Head of Aek Kuasan No. 500.9/287 dated 12 May 2026 about request for contact person information. Management has responded by letter No. AL/X/Bi/351/2026 dated 19 May 2026. - Letter from Statistic Body No. B314/05300/VS.100/2025 dated 1 Oct 2025 about data request for survey, with received letter date physically by office clerk on 10 Feb 2026. Management has responded by letter No. AL/Div/Bi/112/26 dated 11 Feb 2026. - Sample of incoming letter dated 04 Nov 2025 with No. B/79/X/2025 from Sectoral	

			police of Bandar Pulau regarding the request for corn seeds for food security support. Responded by management on 7 Nov 2025 with proof of funding support. - Another sample of incoming letter dated 1 Dec 2025 from Farmer Group Desa Persatuan regarding the request for solid (EFB). Responded by management on 2 Dec 2025 with proof of 1 truck solid accepted. - Then sample of incoming letter dated 5 Jan 2026 from local NGO Amphibi and Bumi Hijau Asahan at Asahan regarding the request for planting single root trees. Responded by management on 5 Jan 2026 with proof of funding support. Organization has assigned a responsible person for providing and updating information and stakeholder that was KTU (*Kepala Tata Usaha*). Responsibility and function were described in KTU job description. Based on the results of interviews with stakeholders such as village representatives (Alang Bonbon	

			Village, Padang Pulo Village, Perkebunan Padang Pulo Village), agencies (Manpower Agency & Land Agency), stakeholders have received socialization regarding requests for information, and have understood the procedures for requesting information from the management unit, including the person appointed to communicate.	
1.1.4 (C)	Consultation and communication procedures are documented, disclosed, implemented, made available, and explained to all relevant stakeholders by a nominated management official.		The condition for 2026 is still same, the company has established the Procedure Communication and Consultation to Stakeholder with Document SOC/PSM/9.01 dated 01 Oct 2021 Rev. 07. KTU (*Kepala Tata Usaha*) responsible for providing information and recording the information request from stakeholder. The main task is to manage communication with stakeholders. The company has determined the personnel responsible for communicating with stakeholders are the Estate Managers (who oversee the mill and Estate) through letter Number: UM / X / Bi / 2765/10. During the day-to-day implementation, aided by the Assistant Head. These duties and responsibilities are set out in the job descriptions of the relevant personnel. Socialization is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			conducted at least once a year. The last public consultation was held as follow: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies	

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			Land Agency), if they need information, they will submit a letter to the company. According to them, the company always responds to each letter submitted. The company has responded well to any existing communication processes; the preparation of SOP has been taken into consideration by suggestions from the public and other affected parties. Records of information requests and aspirations documented in the Logbook: Notes of society and stakeholders' aspirations and the information request record. Records of requests for information and responses were well maintained by the document controller.	
1.1.5	There is a current list of contact and details of stakeholders and their nominated representatives.		Organization has defined list of stakeholders and updated once a year, last updated on 16 May 2026. Stakeholder information which was updated such as contact person, name of institution, address and phone number. Stakeholder verification has been performed by organization through visiting and contacting stakeholders directly, if there is a change then immediately it will be updated but usually updated annually. It was sighted that stakeholder verification has been done	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and evidenced. The stakeholder list contains 2 groups, internal and external. The stakeholder list document contains the name of the institution, contact person, address and telephone number. Internal Stakeholders are 6 stakeholders & External Stakeholders are divided into several groups such as government agencies (8 stakeholders), sub-districts (5 stakeholders), surrounding villages (17 villages), workers' unions (2 unions), community leaders (2 figures), religious leaders (2 persons), Traditional leader (1 person), General goods supplier (2 business partners), Gender committee (2), Other Contractor (3) NGO (1) and Youth leader representative (1). Based on the phone number and the institutions, it was confirmed the contacts and the PIC exist. For example, as randomly chosen, as follows: Alang Bonbon Village, Padang Pulo Village, Perkebunan Padang Pulo Village, Manpower Agency, National Land Agency.	

Criterion 1.2: The unit of certification commits to ethical conduct in all business operations and transactions.				
1.2.1	A policy for ethical conduct is in place and implemented in all business operations and transactions, including recruitment and contracts.		Socfindo have a code of ethical conduct policy described in the document Ethic Policy – UM/BK/SE/1876/2023 2nd Edition dated September 2023. Ethical policy includes ethical conduct in all business operations and transactions aspects, such as prohibition to bribery and corruption, grievances and entertainment, avoiding conflict of interest, prevention of money laundering, due diligence of third party, cash management. Ethic policy includes several aspects, such as: • Law compliance • Ethical business transaction • Treatment to workers (safety, no child labour, anti-discrimination, anti-sexual harassment, no violence, no bully, enough renumeration, protection to vulnerable worker) • Social and environment policy (no deforestation, protection to high conservation value, reducing emission and fossil fuel, water management, chemical responsibility, waste management, community development) • Company asset protection (good communication, data security, transparency) • Anti Bribery and anti-corruption	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Whistle-blowing system • Conflict of Interest Unit of Certification already has a company code of ethics policy that has been communicated to internal and external stakeholders. The company conducts the meeting stakeholder on a regular basis, at least once a year to all stakeholders related to the company's code of ethics as well as other RSPO requirements that must be socialized. The last socialization such as: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6	

			employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) • Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026, 101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. • Socialization of Company policies	

			and procedures on 2 Feb 2026 to Village Head of Aek Loba Pekan, Village Head of Aek Kuasan, Village Head of Perkebunan Padang Pulau, Village Head of Aek Ledong, Village Head of Aek Nabuntu.	
1.2.2	A system is in place to monitor compliance and the implementation of the policy and overall ethical business practice.		The company already has an internal audit program in order to meet the requirements of the RSPO version 2018 INANI 2020. The company should ensure that all indicators contained in the RSPO requirements are audited in full. Based on the relevant document observation, the company has conducted an internal audit monitoring the compliance of the policy and overall ethical business practice. Sampling was carried out to PT Gunung Kawi Sukses Makmur by conducting telephone interviews. The personnel concerned understand what is meant by the code of ethics. The mechanism in place to monitor the compliance and implementation of the policy and overall ethical business practice are listed in the internal audit procedures of the management system SOC / PSM / 8.02 rev 018 dated 1 July 2020.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.				
Criterion 2.1: There is compliance with all applicable local, national and ratified international laws and regulations.				
2.1.1 (C)	The unit of certification complies with applicable legal requirements.		A list of legal requirements is documented in the document titled" Updating *Peraturan PT.Socfin*", updated 05/1/2026 by General Affairs Dept. The list of legal requirements includes: - Land tenure/ land use rights, - Labour, - Agricultural practices - Environment, - Waste management, - Health and Safety, - etc. Sample of compliance are as followings: - The organization has the EIA document in compliance with the Indonesian Government Regulation PP No.22 Year 2021 - The organization has a safety committee Structure (P2K3) in compliance with the Indonesian Manpower Regulation No. 4 Year 1987 - Boiler Operator licence, in compliance with the Indonesian Manpower Minister Regulation No.01 Year 1988: KT, Reg no.7074030924/C-OPU1/12/IX/2024 dated 03/9/2024	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			valid until 03/9/2029. Boiler Class I. - Motor Diesel Operator licence, in compliance with the Indonesian Manpower Minister Regulation No.16 Year 2016: AEP, Reg no. 1218150724/B-OPM1/12/VII/2024 dated 15/7/2024 valid until 15/7/2029. Operator Class I. - Report of Work Plan of Estate Land Clearing and/or Preparation (*Rencana Kerja Pembukaan dan/atau Pengelolaan Lahan Perkebunan (RKPPLP)*) reported on 23 January 2025 to Plantation Agency of Asahan District with replanting planning on 2025-2029. Replanting (RKPPLP) permit was get based on Letter of Decree of Plantation Agency No. 500.8/0305/UM-DISTAN/V/2026 on 20 May 2026 for replanting at Desa Alang Bon Bon block 50, Desa Aek Nabuntu block 180 and Desa Padang Pulau Block 817 & 833 with total 141.20 Ha Both of mill and plantation has documented the commitment to comply towards to applicable law and regulations, such as but not limited to: **Legitimate land of use:** 1. The company has carried out	

			renewal process to get the new land use rights, as per 4.4.1 description. Current position was passed the *Risalah Panitia B* meeting. 2. UoC was have Plantation Business Permit with No. HK.350/81/Dj.Bun.5/II/2002 on 25 February 2002 with total area of 9,673.86 Ha and mill capacity is 75 mt/hours. **Best Management Practices** In terms of best management practices, it was noted that the estate and mill management have implemented compliance with Indonesian laws and regulations, such as prohibiting the use of fire methods in the land clearing process and ensuring that planted palms originate from seed producers recognized by the Indonesian government. The company has implemented integrated pest management (IPM), biological control, and only utilizes pesticides registered on the government's pesticide website, while completely discontinuing the use of pesticides containing the active ingredient paraquat dichloride. **Environment** • Wastewater Discharge Permit from the	

			Head of the Investment and One-Stop Integrated Services Agency (DPMPPTSP) of Asahan Regency, No. 503/IPAL/DPMPPTSP/0001/II/2021 dated February 15, 2021, and Letter No. S.768/F.1/JFT/PKL.2.12/B/05/2025 dated May 02, 2025, regarding the Directive for Technical Approval on Compliance with Wastewater Quality Standards. • Temporary Storage Permit for Hazardous Waste (Limbah B3) based on the Decree of the Regent of Asahan No. 503/LB3/DPMPPTSP/0005/IV/2018 (valid for 5 years from 11 April 2018). The company has drafted the Technical Details (*Rincian Teknis / Rintek*) for Hazardous Waste Storage. As an update, as of May 7, 2026, through Letter No. UM/X/Bi/2131/26, the company submitted a request for directive alongside the Environmental Information Submission (*Penyajian Informasi Lingkungan / PIL*) to the Environmental Agency (DLH) of North Sumatra Province for the purposes of an AMDAL Addendum and Hazardous Waste Technical Details. • Water Resources Utilization Permit based on the Decree of the Governor of North Sumatra Number 610/745. The	

			electronic permit issued by the DPMPPTSP of North Sumatra Province grants the right to utilize surface water for POM operations in Aek Loba Village, Aek Kuasan District, Asahan Regency. The water intake is sourced from one intake point at the Aek Ledong River (WS Kualuh Barumun) at coordinates N: 02°38'08.85" E: 99°37'43.12" with a maximum discharge rate of 15.83 L/second. This permit is valid for 3 (three) years from the date of issuance. • In terms of Hazardous Waste Management, the company holds Service Agreements with PT Wahana Hijau Enviro and PT Sumatera Deli Lestari Indah, as outlined in documents No. GM/X/Bi/279/2025, No. 031.14/LGL/MOU-WHE/VI/2025, and No. 036/SDLI/LC/2025 dated 02/06/2025 for the transport and management of hazardous waste from PT Socfin (all units), with the contract validity extending until 02/06/2026. **Evidence compliance to the implementation of manpower regulation**, as follows: • Registration of contract worker (PKWT) of 37 harvesters during peak season from 02 May 2025 to 30 July 2025 to	

			Manpower Agency of Asahan District No. 500.15.12.2/1558/III-DKT/V/2025 dated 05 May 2025. • Bipartite meeting report for period Semester II 2025 has been sent to Manpower Agency of Asahan District on 20 Jan 2026 • Worker's salary of Aek Loba Unit for period 2026 has referred to General Manager and Head of General Affairs Letter No. UM/PB/R/022/26 dated 13 January 2026, which set at IDR 3,791,847 per month, consisting of IDR 3,589,347 + IDR 202,500 (rice allowance). This value has in accordance with Governor of Sumatera Utara Decree No. 188.44/909/KPTS/2025 dated 24 December 2025, which mentioned that sectoral minimum wage for Asahan District for year 2026 was set at IDR 3,791,847.19/month. • Compensation payment for contract workers (PKWT) of period 2025 as required by Government Regulation (PP) No. 35 in 2021 has conducted on 5 August 2025 via transfer through Bank BRI, for 33 PKWT workers. • Manpower Compulsory Report (WLKP) *Wajib Lapor Ketenagakerjaan,* report no. 21275.20251001.0001 dated 1 Oct 2025 valid until 1 Oct 2026.	

2.1.2	A documented system for ensuring legal compliance is in place. This system has a means to track changes to the law and also includes listing and evidence of legal due diligence of all contracted third parties, recruitment agencies, service providers and labour contractors.		The documented system established to ensure the organization's compliance with legal requirements is outlined in the document titled "*Identifikasi dan Evaluasi Pemenuhan Peraturan*" (document no. SOC/PSM/4.05, Edition 01 revision 08 dated 15/5/2017). - PIC to identify and updated the legal requirement is Legal Section of General Affairs Dept. - PIC to evaluate compliance to the legal requirement is Legal Section and audited unit. - The list of legal requirements is updated yearly - Source of information for tracking changes include, among others, official letter from relevant stakeholders, websites, etc. The list of legal requirements was updated on 5 Jan 2026 as sighted in the document titled "Updating *Peraturan PT.Socfin*". Evidence of compliance evaluation with legal requirements was documented in the report titled "*Identifikasi dan Evaluasi Pemenuhan Peraturan Semester II 2025*" dated 5 Jan 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

2.1.3	Legal or authorised boundaries are clearly demarcated and visibly maintained, and there is no planting beyond these legal or authorised boundaries.		The estate has a map showing location of the boundary markers. Boundary markers are monitored monthly, as outlined in the procedure titled "*Panduan Pemeliharaan Patok HGU*" (document no. SOC/Dp/4.12-03, revision 00 dated 01/9/2021). UoC has shown the map of boundary mark informing position and geo-coordinate of boundary mark. The recent monitoring is for May 2026. Based on records, all boundaries' markers were well-maintained. Ground verification was conducted for boundary marker no. 2 at Divisi 7 Block 174, marker no. 6 at Division 5 Block 99 and no.102 at Division 5 Block 102, no evidence of planting beyond the legal boundary of the estate. Additionally, an isolation drain has been constructed as boundary for the estate.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.2: All contractors providing operational services and supplying labour, and Fresh Fruit Bunch (FFB) suppliers, comply with legal requirements.

<table>
<tr><td>2.2.1</td><td>A list of contracted parties is maintained.</td><td></td><td>Unit of certification shows list of contracted parties, which is presented in document List of Stakeholders Aek Loba dated as per 16 May 2026, as follows:
<table><tr><th>Contractor Name</th><th>Scope of Business</th></tr><tr><td>Cooperative of Maju Lestari Sejahtera</td><td>Outsource for upkeep works</td></tr><tr><td>CV Surya Baru Prima Nusantara</td><td>Land clearing contractor</td></tr><tr><td>UD Gunung Kawi</td><td>Transporter of CPO</td></tr><tr><td>CV Asri</td><td>palm kernel Transporter</td></tr><tr><td>PT Wahana Hijau Enviro</td><td>waste material transporter</td></tr></table>
From previous audit up to 1st surveillance audit in 2026, it was known that Aek Loba POM has is still implementing identity preserved (IP) supply chain model. Thus, there are no external FFB suppliers.</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
<tr><td>2.2.2</td><td>All contracts, including those for FFB supply, contain specific clauses on meeting applicable legal requirements, and this can be demonstrated by the third party.</td><td></td><td>Sighted several contract agreements with several contractors, for example as follows:
Contract Agreement with contractor of land clearing (for replanting) PT Surya Baru Prima Nusantara No. PD-GM/X/606/2025 dated 18 Nov 2025, valid until 11 May 2026.
Contract Agreement with Cooperative of Maju Lestari Sejahtera as providers or outsource of upkeep workers No. 05/SPK/MLS/V/2026 dated 2 May</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			2026, valid until 31 May 2026. • Contract Agreement with CPO transporter PT Gunung Kawi Sukses Makmur No. PD-GM/X/572/2024 dated 5 Nov 2025, valid from 1 Jan 2026 until 31 Dec 2026. Based on contract agreements review as mentioned above, it was known that requirement of regulation and company policy compliance is presented in Article II. Subject of compliance has covered legal, environmental, safety, manpower, and human rights aspects. To ensure compliance, unit management has conducted periodic monitoring, as presented in several documents, for example as follows: • Contractor safety inspection report that presented in document Form No. SOC/Form/4.16-02 (Rev. 03), which evaluates for PPE, SIO, working habit, law compliance for workers, work quality, chemical use, tools, supply chain and replanting are. The record signed by Assistant Division and Technical Head, monitoring was conducted for Koperasi Maju Lestari on 01 Apr 2026. There was also evaluation result shown signed by Manager of Aek Loba. Records of demonstration showed as attachment of monitoring were verified for example signed work agreements between Koperasi Maju Lestari and 111 casual	

			workers, salary slips April 2026 where salary is in accordance with Asahan District Minimum Wage 2026, THR payment in March 2026 , PPE distribution of safety boots and gloves, payment of BPJS labour and health via bank transfer, proof of registration to manpower agency of Asahan dated 8 Apr 2026. • Contractor safety inspection report that presented in document Form No. SOC/Form/4.16-02 (Rev. 03), which evaluates for PPE, SIO, working habit, law compliance for workers, work quality, chemical use, tools, supply chain and replanting area. The record signed by Assistant Plantation, monitoring was conducted for PT Surya Baru Prima Nusantara on 2 Mar 2026. There was also evaluation result shown signed by Manager of Aek Loba. Records of demonstration showed as attachment of monitoring were verified for example signed work agreements between PT Surya Baru Prima Nusantara and 5 temporary workers, salary slips December 2025 and Apr 2026 where salary is in accordance with Asahan Sectoral District Minimum Wage 2026, THR payment in March 2026, PPE distribution of safety boots and gloves, payment of BPJS labour and health via bank transfer, proof of registration to manpower agency online with report no. 20216.20260223.0001, valid until	

			23 Feb 2026.	
2.2.3	All contracts, including those for FFB supply, contain clauses disallowing child, forced and trafficked labour. Where young workers are employed, the contracts include a clause for their protection.		As mentioned in Indicator 2.2.2, it was known that clauses of disallowing child, forced, and trafficked labor to be employed by third party, as well as protection for young worker is presented in Article II.1.x. Based on list of employees for period May 2025, it was known that there is no child labor nor your workers within unit of certification operational areas. Furthermore, there is no third party for FFB suppliers, since Aek Loba POM has implemented IP model for its SCCS. Mechanism of third-party compliance monitoring has referred to procedure No. SOC/PSM/4.16 (Rev.04) dated 01 March 2020 about Management of Contractor. Implementation of compliance monitoring has been explained in Indicator 2.2.2, resulting in that all contractors third parties comply with company regulations and policies (Point Score 3), and recommended to be used on the next coming project.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 2.3: All FFB supplies from outside the unit of certification are from legal sources.				
2.3.1 (C)	2.3.1 (C) For all directly sourced FFB, the mill requires: • Information on geo-location of FFB origins • Proof of the ownership status or the right/claim to the land by the grower/ smallholder • Where applicable, valid planting/ operating/ trading license, or is part of a cooperative which allows the buying and selling of FFB		The IP model is implemented in this facility. Based on mill supplier data base within previous and current license the supplier was Aek Loba plantation, which is this plantation was RSPO certified. Due to this plantation has RSPO certified the geo-location was stated in this report. No FFBs received from other plantation, other source including FFBs third-party.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
2.3.2	For all indirectly sourced FFB, the unit of certification obtains from the collection centres, agents or other intermediaries, the evidence as listed in Indicator 2.3.1. PROCEDURAL NOTE: For Implementation Procedure for 2.3.2 refer to Annex 4.		As informed in 2.3.1 above, this facility not received and processed FFBs from third-party or other sources.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 3: Optimise productivity, efficiency, positive impacts and resilience				
Criterion 3.1: There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.				
3.1.1 (C)	A business or management plan (minimum three years) shall be documented and includes, where applicable, a jointly opted business case for Scheme Smallholders.		The UoC has documented a business management plan for the next 5 years, spanning from 2025 to 2029. This business management plan has considered several factors including, but not limited to, the planted area, FFB production forecasts, mill production capacity, palm oil product output, CPO and PK extraction rates, production costs, and other financial indicators relevant to business operations. This document was prepared by the management. There are no smallholders registered within the scope of this certification. Based on this explanation, the company possesses a documented management plan.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.1.2	An annual replanting programme projected for a minimum of five years, is available.		The replanting program for the next 5 years, spanning from 2026 to 2030, has been established by the management with the detailed information as follows: • 2026 = 141.20 ha • 2027 = 416.67 ha • 2028 = 375.28 ha • 2029 = 393.13 ha 2030 = 441.05 ha	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.1.3	The unit of certification holds management reviews at planned intervals appropriate to the scale and nature of the activities undertaken and has agenda with the following minimum items: Results of internal audits Customer feedback Process performance and product conformity Status of preventive and corrective actions Follow-up actions from management reviews Changes that could affect the management system Recommendations for improvement		The 2025 management review period was executed on 18/03/2026. The meeting was attended by 7 participants. The meeting agenda discussed was as follows: • Follow-up actions from previous management reviews • Results of internal and external audits • Process performance in achieving production targets • Mitigation of greenhouse gas (GHG) emissions • HCV management and monitoring reports • Achievements in pesticide reduction evaluation • Occupational health and safety to reduce injury time • Peat management • Waste management • Updates on applicable laws and regulations • Effectiveness of risk follow-up actions • Opportunities for continuous improvement	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			- Internal and external issues that may affect the management system - Adequacy of resources - Supply chain implementation Customer feedback	

Criterion 3.2: The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

3.2.1 (C)	The action plan for continuous improvement is implemented, based on consideration of the main social and environmental impacts and opportunities of the unit of certification. Action plans include continual improvement for the following: i. Optimising the yield of the supply base. ii. Reduction in use of pesticides (Criterion 7.2) iii. Environmental impacts (Criteria 3.4, 7.6 and 7.7) iv. Waste reduction (Criterion 7.3) v. Pollution and greenhouse gas (GHG) emissions (Criterion 7.10) vi. Impacts on communities, workers and smallholders (Principle 6) vii. Integrated management of HCV-HCS, peatland and other conservation areas (Criteria 7.7 and 7.12)		UoC have documented continuous improvement management plans for the 2025 and 2026 periods. The implementation of the 2025 program has been carried out, with the monitored items as follows: • Production yields of both FFB and palm oil products (CPO and PK) • Achieved extraction rates • Actual pesticide usage, based on the consumption of active ingredients per hectare • Fertilizer applied per ton of FFB production • Evaluation of HCV management monitoring, such as RTE monitoring, boundary marking for HCV areas and non-HCV watercourses, and the installation of information signboards prohibiting spraying • Waste management, such as the application of by-products, including the utilization of fiber and shells as energy sources at the Boiler Station, EFB and solids as crop nutrient enhancements, and hazardous waste being properly managed and dispatched to licensed collectors • Implementation of GHG mitigation,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			for instance, emissions (gas, odor, noise levels, and vibration) have been measured and reported to the Environmental Agency (DLH) on a semi-annual basis • Social welfare issues • Occupational health and safety • Training • Full implementation of all parameters within the RKL/RPL Matrix and reporting them semi-annually to the competent authorities • There are no negative issues in environmental management.	
3.2.2	As part of the monitoring and continuous improvement process, annual reports are submitted to the RSPO Secretariat using the RSPO metrics template.		The RSPO Metrics Template has been documented and completed by both the mill and the estates. Based on document verification, it is evident that the data is traceable back to its source of information.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.3: Operating procedures are appropriately documented, consistently implemented and monitored.				

3.3.1 (C)	Standard Operating Procedures (SOPs) for the unit of certification are in place.		The UoC has documented a management system that encompasses policies, manuals, procedures, work instructions, and other relevant guidelines. Available procedures include, among others, oil palm estate replanting, oil palm maintenance (manual and chemical weeding, application of both synthetic and organic fertilizers), harvesting activities, Integrated Pest Management (IPM) along with pest and disease census, occupational health and safety, supply chain (traceability, handling of incoming and outgoing certified raw materials and palm oil products), non-conforming product handling, internal audits, management reviews, customer feedback, FPIC, complaints and grievances, as well as mill processing procedures (sorting/grading, sterilization, nut separation, oil clarification and purification, kernel recovery/crushing station, etc.). All these documents are drafted in Bahasa Indonesia and have been communicated to the relevant workers/staff and responsible parties.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.2	A mechanism to check consistent implementation of procedures is in place.		A mechanism to verify the consistency of procedure implementation has been established through internal audits. The internal audit procedure document No.	☒ Conform ☐ Major Nonconformity

			SOC/PSM/8.02, Rev.09, was issued on 1 January 2022. The document states that internal audits will be conducted annually by qualified and trained internal auditors. Another mechanism includes routine visits (at least once a year) from the estate and engineering departments.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.3.3	Records of monitoring and any actions taken are maintained and available.		Internal audit records have been documented, with the audit conducted on 13 – 17 April 2026. Based on the internal audit results, 5 non-conformities and 5 opportunities for improvement were identified. Regarding these non-conformities, the management has identified the root causes, corrections, and corrective actions. During the surveillance audit, all non-conformities had been properly closed by the management and approved by the internal auditor on 10 May 2026. Additionally, the summary of the Agronomy Department Staff visits conducted on 02–03 February 2026 also serves as a mechanism to verify the consistency of the company's procedure implementation, particularly for agronomy. Based on summary report No. TN/GR3/Bi/080/26, issued on 19 February 2026, there were 5 observations. All points discussed were related to inconsistencies in the implementation of the management system	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			concerning oil palm maintenance procedures. With respect to the visit findings listed in the summary, the estate management executed follow-up actions on the same date. Records of these follow-up actions are available on-site.	
Criterion 3.4: A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations.				
3.4.1 (C)	In new plantings or operations including mills, an independent SEIA, undertaken through a participatory methodology involving the affected stakeholders and including the impacts of any smallholder/outgrower scheme, is documented.		There are no new plantings or new operations carried out within the UoC. Furthermore, no scheme smallholders have been involved by the UoC up to the time of this audit. **Environmental Impact Assessment** For existing operations, the UoC has documented an EIA as outlined in the document titled *"Penyajian Evaluasi Lingkungan Perkebunan Kelapa Sawit dan Pabrik Pengolahan, Kebun Aek Loba"* (1993). This document was prepared by an independent party, the Center for Natural Resources and Environmental Research, Universitas Sumatera Utara. The UoC has obtained approval from the AMDAL Commission of the Ministry of Agriculture, No. 1218/AMDAL/I/1994, dated 31 January 1994, covering a total area of approximately 10,189.30 ha.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The AMDAL encompasses all mill and estate operations, including replanting activities. The AMDAL was conducted through a participatory approach, involving relevant stakeholders, including neighboring villages, local government, and related government agencies. The AMDAL process followed methods compliant with government regulations and has received official approval from the authorities. **Social Impact Assessment (SIA)** Initial SIA has been conducted in PT Socfin Indonesia Aek Loba Estate and POM in October 2012. The assessment was conducted by internal team of sustainability PT Socfin Indonesia Aek Loba. Every year monitoring of SIA implementation is carried out and an evaluation of its implementation and monitoring is carried out. The Management Unit can show the 2025 Revised Social Impact Assessment Document (dated 30 May 2025). In addition, it can show the 2025 SIA Document along with the Social Impact management and monitoring plan which is input from the implementation of the Social Impact management results that have been done. The 2025 SIA study was carried out internally in the period January to March 2025.	

			The implementation of the 2025 SIA Document Review has involved internal and external stakeholders consisting of village communities, government agencies, employees, staff and other parties. One way to carry out the SIA study was to use a questionnaire with a total of 65 respondents. Referring to the 2025 SIA Document, it is known that the impact of the Company's existence has both positive and negative. Some of the things done by Management include: • Identification of Social Impacts • Analyze Social Impact. • Establish a Social Impact Management plan. Based on the results of the 2025 SIA document review, it is known that all activities carried out have been covered in the SIA study. The same thing is known from the results of consultations with stakeholders, both agencies, employees and the surrounding community. There are no new issues from interviews with stakeholders that are not already covered in the Company's SIA document. Some of the impacts that arise include: • Increasing air temperature, installing barbed wire, and operating heavy equipment during replanting activities • Decreased water quality from chemical application activities.	

			• Operation of TBS Trucks in the process of FFB transporting. • Noise, Boiler Ash, and Odors from the WWTP Pool resulting from POM Operations. • Decreased Air Quality from Fertilizer Warehouse and Chemical Warehouse Operations. Potential land ownership and occupation by the community in the Company Management area.	
3.4.2	For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders.		As explained in Indicator 3.4.1. the management unit has and can show EIA and SIA Documents. In addition, management and monitoring plans for the planned social and environmental impacts can be shown. The determination of the social management and monitoring plan is established based on the results of consultations with the parties together with the implementation of monitoring and evaluation of Impact management that has been carried out. **Environmental Impact Assessment** The UoC has documented the AMDAL report as mentioned in CR 3.4.1. The Environmental Management and Monitoring Plan (RKL-RPL) was updated in 2010 by an independent party, the Center for Natural Resources and Environmental Research, Universitas Sumatera Utara. This update of the Environmental Management	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and Monitoring Plan (RKL-RPL) was approved by the relevant authority, namely the Head of the Environmental Agency (DLH) of Asahan Regency, under approval number 660.1/277/LH/2010 dated 17 May 2010. Based on this document, all significant environmental impacts arising from mill and estate operations have been addressed, including hydrology (surface water), air quality including noise, solid and hazardous waste, as well as surrounding social issues. The Management and Monitoring Plan has identified methods to manage these impacts to minimize negative impacts and enhance positive ones. The plan has been implemented and monitored every six months. The latest implementation report of the Environmental Management and Monitoring Plan for the period of July – December 2025 was available during the audit. **Social Impact Assessment** The implementation of the 2025 SIA Document Review has involved internal and external stakeholders consisting of village communities, government agencies, employees, staff and other parties. One way to carry out the SIA study was to use a questionnaire with a total of 65 respondents. Referring to the 2025 SIA Document, it is	

<table>
<tr>
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<td>known that the impact of the Company's existence has both positive and negative. There are several social management and monitoring plans in accordance with the 2025 SIA Document as follows:

<table>
<tr><td>Management</td><td>Monitoring</td></tr>
<tr><td colspan="2">Estate Operational Impact</td></tr>
<tr><td>• Perform routine maintenance on heavy equipment including trucks.
• Do not apply chemicals along river borders.
• Watering roads in areas near residential areas, especially during the dry season
• Socialize the installation of barbed wire to residents during replanting activities.</td><td>• Carry out emission tests.
• Monitoring complaints
• River Water Analysis</td></tr>
<tr><td colspan="2">POM Operational</td></tr>
</table>
</td>
<td></td>
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• Maintenance of factory machines • Maximizing Dust Collector Function • Improving WWTP Performance • Deepening of WWTP Pool	• Noise measurement • Monitoring Boiler Ash and installing white cloth. • Monitoring complaints • Odor analysis
Impact of Supporting Facilities	
• Installation of a Cyclone Fan • Optimizing the use of Organic Fertilizer	• Measurement of ambient air quality • Measurement of air quality in warehouses and locations that store chemical materials.
Land Ownership and User Rights	
• Maintenance of HGU boundaries • Optimal management of HGU areas	• Monitoring HGU benchmarks • Monitoring of HCV areas • Monitoring complaints
Infrastructure development	
• Maintenance of public facilities	• Monitoring the number of users
Cost analysis for benefits of social	

			aspects		
			• Participation to events in villages • Involving villagers to social events	• Evaluation of cost	
			Impact of Impact on the livelihoods of communities around the plantation		
			• Involving the village heads in socialization of vacancy • Support small enterprises surrounding company • Support grazing	• Monitoring the candidates applying for jobs • Monitoring small enterprises surrounding company • Identifying owners of grazing and socialize the area permitted to enter	
			Potential Human Rights Violation		
			• To socialize the policy of human rights to all workers and contractors	• Monitoring complaints	
			Food security		
			• Allowing workers to use	• Monitoring the number of	

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<table>
<tr>
<td>solid as fertilizers
Allowing the use of resources from estate</td>
<td>workers who planting and grazing
Monitoring of users</td>
</tr>
<tr>
<td colspan="2">Activity assessment which affect air quality or create significant GHG emission</td>
</tr>
<tr>
<td>Reduce the use of genset
Re-use processing waste
Optimize the organic fertilizer (empty fruit bunches and solid)</td>
<td>Monitoring fuel use
Monitoring inlet of waste water pool
Monitoring the use of fertilizers</td>
</tr>
</table>
The Unit of Certification can show the realization of the management and monitoring of Social Impact in 2025 which is contained in the Aek Loba Estate Social Impact Management Program Evaluation report dated Apr 2026. Referring to this report, it is known that the social management and monitoring plan has been carried out in accordance with the existing plan.
</td>
<td></td>
</tr>
<tr>
<td>3.4.3 (C)</td>
<td>The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way.</td>
<td></td>
<td>Environmental Impact Assessment
Based on Indonesian environmental regulations, a review of the environmental management and monitoring plan must be conducted if there are changes in the</td>
<td>☒ Conform
☐ Major Nonconformity</td>
</tr>
</table>

			existing organization's operations, and approval from the government environmental agency is required. Based on information provided by the UoC management, a review of the environmental management and monitoring plan was carried out on 23 January 2021. The outcomes of the review confirmed that there were no changes in the existing organization's operations. Therefore, the current environmental management and monitoring plan remains valid. The minutes of the review meeting are available and have been documented. The RKL-RPL implementation report for the period of July–Desember 2025 was available during the audit and has been reported periodically through a cover letter submitted directly to the Environmental Agency (DLH) of Asahan Regency on 22 January 2026 (Cover Letter No. AL/X/Bi/086/26) and via the SIMPEL application submitted to the Ministry of Environment and Forestry (KLH), the DLH of Sumatra Utara Province, and the DLH of Asahan Regency with Electronic Signature (TTE) ID: 1778975071-3901 (TTE print timestamp: 17 May 2026). Furthermore, the results of the stakeholder consultation with the DLH of Asahan Regency confirm that there have been no	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			environmental issues or complaints reported regarding the company's operations over the past year. **Social Impact Assessment** The latest review of SIA was conducted on period 9 February to 9 March 2026, by Internal Team of PT Socfin Indonesia – Aek Loba. Annually, the certification unit has reported of realization of monitoring implementation of SIA. The Unit of Certification can show the realization of the management and monitoring of Social Impact in 2025 which is contained in the Aek Loba Estate Social Impact Management Program Evaluation report in 2025. Referring to this report, it is known that the social management and monitoring plan has been carried out in accordance with the plan. The plan has been updated as necessary as informed in indicator 3.4.2 about Mitigation Plan in SIA Report year 2026. The review of SIA has been done with participation of surrounding communities (stakeholders) by questionnaires focusing on Road Access Rights, Livelihoods, Public Facilities and Resources. The SIA review also involved 65 respondents to fill the questionnaires about social impact assessment.	

Criterion 3.5: A system for managing human resources is in place.				
3.5.1	Employment procedures for recruitment, selection, hiring, promotion, retirement and termination are documented and made available to the workers and their representatives.		Unit of certification stated that there is no revision on manpower procedure, as follows: • Procedure No. SOC/PSM/6.01.01 (Rev. 02) dated 01 December 2018 about recruitment for permanent workers in Estate. • Procedure No. SOC/PSM/6.24 dated 01 November 2021 about recruitment for daily permanent worker and temporary or contract worker (PKWT). • Procedure No. SOC/PSM/6.14 (Rev. 0) dated 17 October 2016 about promotion, mutation, and demotion. • Apart from the procedure above, those manpower aspect has also presented in the "*Perjanjian Kerja Bersama* (PKB)" or Collective Labor Agreement (CLA) of PT Socfin Indonesia with *Badan Kerjasama Perkebunan Sumatera* (BKS-PPS) for period 2026 to 2028. This CLA has covered matters towards recruitment, mutation, hiring, promotion, and termination. All procedures are available in Bahasa and available to workers and its representatives.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.5.2	Employment procedures are implemented and records are maintained.		Implementation of manpower procedure has satisfactory implemented and recorded	☒ Conform

			by human resources department, for example as follows: • Recruitment process: information of vacancy sent to surrounding villages on 4 Aug 2025 (example to Aek Ledong Village, Aek Kuasan Village and Aek Songsongan Village, based on formal letter No. AL/X/Bi/607/25) for harvesters in Aek Loba Estate, due date 31 Aug 2025, in the letter mentioned requirements of copies of documents needed and minimum age as selection part. Then there is proof of selection of documents (application, resume, education, copies of identification), physical test result for 23 candidates of harvesters dated 05 Nov 2025 and technical test result on 12 Nov 2025. • Pension process for 4 workers (ID 2011063, 2011704, 2007412 and 2010903) as seen on letter from Manager No. AL/UM/Bi/099/26 dated 17 Apr 2026. The pension rights have been paid on 30 Apr 2026. Promotion record of worker as seen on statement letter by manager No. AL/Div/R/052/25.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

3.6.1 (C)	All operations are risk assessed to identify H&S issues. Mitigation plans and procedures are documented and implemented.		The UoC has established the Safety Policy "Health and Safety Policy" signed by Board of Directors in July 2022. Unit certification showing SOP for identifying OHS problems including the Procedure for Identification of Occupational Health and Safety Environmental Aspects Number SOC/PSM/4.04 on March 01, 2020. The SOP describes hazard identification, environmental impact analysis and all activities/activities/work, work processes, methods/work methods, place/location work, work equipment and materials/materials by using the Hazard Identification Form, Environmental Impact Analysis and OHS Risk Assessment and considering things such as routine activities, normal, abnormal, and emergency conditions. Preparation of Hazard Identification, Environmental Impact Analysis and OHS Risk Assessment is made before work is carried out in all sections/departments and must be reviewed (evaluated and corrected) at least once every year. The updated risk register was documented in the document titled *"Daftar Aspek Lingkungan,*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Keselamatan dan Kesehatan Kerja", updated 06/1/2026. A review of the risk register, the mill unit has assessed all potential hazards related to the mill operation such as sterilization station, pressing station, boiler station, turbine station, clarification station, waste management, etc. The estates also have assessed all activities of estate operation, such as oil palm maintenance, weed chemical treatment, manuring, harvesting, pruning, etc. Based on the results of interviews with spraying & manuring workers, sterilizer operator and engine room operator, it is known that workers already know and understand the hazard identification documents, risks and control plans, and can implement them in the field. Based on the explanation above, it is known that there are results of risk identification and implementation plans that are disseminated to management and employees.	
3.6.2 (C)	The effectiveness of the H&S plan to address health and safety risks to people is monitored		The UoC has developed an annual H&S management plan, which is evaluated monthly during P2K3 meetings. The result of risk assessment is feed back into the annual H&S management plan to ensure	☐ Conform ☐ Major Nonconformity

			that identified potential risks are adequately addressed. The H&S plan is outlined in the document titled "*Rencana Kesehatan dan Keselamatan Kerja*", signed by General Manager on 03/1/2026. The main objective of H&S plan is to achieved zero accidents in all operations. Several H&S programs include, among others the following: - Legal compliance evaluation - Safety training, - Monitor and enforce mandatory PPE usage at all worksites, - Workplace inspection, - Emergency equipment inspection, - Enforce LOTO implementation during machinery maintenance, and - Medical Surveillance. Safety Committee (P2K3) is responsible for monitoring and review the implementation of H&S management plan. Several programs have been implemented, for example: - Legal compliance, as documented in the report titled "*Identifikasi dan Evaluasi Pemenuhan Peraturan"* dated 05/1/2026. - Workplace inspection, using document titled "*checklist Patroli K3*" conducted	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			monthly with details of point inspection is depends on the area. All of work area and housing complex have the OHS Inspection checklist for example: Plantation area, housing complex, office, landfill, rinse house, mill and etc. - Medical surveillance was conducted on 15 – 19 May 2025. For MCU on 2026 was planned on 22-28 May 2026. - Observations conducted at the Mill and estate, seen that workers were equipped with appropriate PPEs. Review of the H&S Management plan including work accident, OHS training and also emergencies responses for period 2025 that was done on 20 January 2026.	
Criterion 3.7: All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.				

3.7.1 (C)	A documented programme that provides training is in place, which is accessible to all staff, workers, Scheme Smallholders and outgrowers, taking into account gender-specific needs, and which covers applicable aspects of the RSPO P&C, in a form they understand, and which includes assessments of training. Training for workers must cover, at minimum, the following: - the health and environmental risks of pesticide exposure; - recognition of acute and long-term exposure symptoms including the most vulnerable groups (e.g. young workers, pregnant women); - International and national instruments or regulations that protect workers' health; - Productivity and best management practice; - relevant SOPs.		The training program for period 2025 and 2026 has documented in place. The training period was signed by the management both of mill and plantation. There are 20 items training programmed for year 2025 and 25 training programmed for year 2026, such as but not limited to: 1. Harvesting 2. Pesticide application 3. Fertilizer inputs 4. IPM 5. Supply chain 6. Sterilizer operation 7. Loading ramp 8. Hazardous material handling 9. Occupational health and safety, and so on. There are also 12 programs of socializations for year 2026 for workers, stakeholders (including contractors and community of surrounding villages), and residents at housing areas, related to: 1. Company policies, ethical conduct, grievance mechanism, and social communication 2. Gender Committee 3. Prohibition of family cover 4. Collective agreements and updates of government regulations related to workers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			5. Emission reduction 6. Waste control 7. HCV 8. CSR Identification and SIA monitoring	
3.7.2	Records of training are maintained, where appropriate on an individual basis.		The training implementation records was documented in place, such as but not limited to: - 04 Apr 2026, awareness regarding prohibition of family cover and child labor, attended by 136 workers - 04 Mar 2026, awareness about gender committee, attended by 192 workers - 10 Feb 2026, awareness of gender committee and counselling facility for female workers, attended by 52	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers - 27 Feb 2026, awareness of company policies, ethical conducts, grievance mechanisms, and social communication, attended by 50 workers from Div. I, 50 workers from Div. II, 30 workers from Div. III, 34 workers from Div. IV, 37 workers from Div. V, 50 workers from Div. VI, 33 workers from Div. VII, 33 workers from Div. VIII, - 4 May 2026, procedure of manuring and chemical handling, attended by 40 workers - 16 Apr 2026, SCCS procedure, attended by 15 mill workers - 07 Mar 2026, SCCS procedure, 67 workers from estate, drivers, and contractors - 06 Mar 2026, hazardous chemical handling procedures, attended by 70 workers (including third party workers) - 23 Feb 2026, IPM procedure, attended by 58 workers - 21 Feb 2026, procedure of manuring, attended by 71 workers - 19 Jan 2026, Procedure of pesticides spraying, attended by 102 workers 7 Jan 2026, procedure of harvesting, attended by 163 workers	

			- 9 Dec 2025, training of IPM procedure for Oryctes rhinoceros, attended by 48 workers - 4 Nov 2025, training of emergency procedures, attended by 48 workers - 6 Oct 2025, training of OHS procedures, attended by 12 mill workers - 20 Oct 2025, training of emergency procedures, attended by 70 workers - 29 Nov 2025, training of OHS procedures, attended by 125 workers - 3 Nov 2025, training of OHS procedures, attended by 15 mill workers - 8 Sep 2025, training of OHS procedures, attended by 16 mill workers - 6 Aug 2025, training of waste handling procedures, attended by 79 workers - 5 Aug 2025, training of PPE control procedure, attended by 164 workers - 5 Jul 2025, training of HCV monitoring and management procedure, attended by 20 workers All the training records such as training material, attendant list, training invitation, training photograph was documented in place per each relevant workers/employee.	

3.7.3	Appropriate training is provided for personnel carrying out the tasks critical to the effective implementation of the Supply Chain Certification Standard (SCCS). Training is specific and relevant to the task(s) performed.		The supply chain training was divided into two types of training, first was for plantation conducted on 07 March 2026 and second for palm oil mill conducted on 16 April 2026. The training was delivered by internal trainer which this internal trainer has obtained RSPO SCCS training from external (RSPO SCCS training provider).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 3.8: Supply Chain Requirements for Mills				
3.8.1	Identity Preserved Module A mill is deemed to be IP is the FFB processed by the mill are sourced from plantations/estates that are certified against the RSPO P&C, or against a Group Certification Scheme Certification for the CPO mills is necessary to verify the volumes and sourced of certified FFB entering the mill, the implementation of any processing control as and volume sales of RSPO certified products. If a mill processes certified and uncertified FFB without physically separating them, the inly MB Module is applicable.		This facility is implemented IP as the supply chain model. The mill was received 100% RSPO certified material FFBs from Aek Loba plantation. The mill not received FFBs non-certified material from other sources.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.2	Mass balance Module A mill is deemed to be MB is the mill process FFB from both RSPO certified		This MB model is not applied in this facility.	☐ Conform ☐ Major Nonconformity

	and uncertified plantations/estates. A mill may be taking delivery of FFB from uncertified growers, in addition to those from its own and 3rd party certified supply base.			☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
3.8.3	The estimated tonnage of CPO and PK products that could potentially be produced by the certified mill shall be recorded by the CB in the public summary of the P&C certification report. This figure represents the total volume of certified oil palm product (CPO and PK) that the certified mill is allowed to deliver in a year. The actual tonnage produced shall then be recorded in each subsequent annual surveillance report.		The mill has projected certified volume for CPO and PK based on projection of FFB production from own estate and percentage of OER and KER for next year (21 July 2026 – 20 July 2027) with information as describe on table 3.6. The mill also was recorded the volume actual production for CL period in the form of Production Statement of Aek Loba POM, the projection certified volume still above the actual production (no overproduction) as describe on table 3.8.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.4	The mill shall also meet all registration and reporting. Requirements for the appropriate supply chain through the RSPO IT platform		The mill has registered in the prisma RSPO IT platform with registration number: MU ID= MU25-016106 Trading account ID = TA25-016771 Site business ID = ML25-001087	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.5	Documented Procedures		The facility has documented the written	☒ Conform

	The mill shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following: a) Complete and up to date procedures covering the implementation of all elements of the supply chain model requirements b) Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records) c) Identification of the role of the person having the overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the mill's procedures for the implementation of this standard. d) The mill shall have documented procedures for receiving and processing certified and non-certified FFB's including ensuring no contamination in the IP mill.		procedures for RSPO SCC IP implementation in the mill. The available procedure, such as but not limited to: 1. FFBs transportation, document no. SOC-KKS/IK/16, Rev01, date of issued 12 August 2024. 2. Laboratory sampling method for product quality analysis, document no. SCC-LAB/IK/03-01. Rev08, date of issued 01 March 2021. 3. Document control, document no. SOC/PSM/4.02, Rev05, date of issued 01 August 2016. 4. Record control, document no. SOC/PSM/4.03, Rev02, date of issued 01 January 2011. 5. Management review, document no. SOC/PSM/5.01, Rev07, date of issued 01 August 2024. 6. Handling non-conforming document and product, document no. SOC/PSM/8.03, Rev07, date of issued 05 November 2015. 7. Supply chain management, document no. SOC/PSM/9.10, Rev01, date of issued 15 April 2022. Facility has assigned the responsible and authorized person for RSPO SCC IP implementation in the mill, according to internal decree letter no. AL/X/Bi/763/24, date of issued 07 November 2024. The	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			supply chain training was divided into two types of training, first was for plantation conducted on 07 March 2026 and second for palm oil mill conducted on 16 April 2025. The interview session with this appointed person found that he/she has good knowledge of RSPO SCC IP requirements. Due to the IP model is applied in this mill, the non-certified FFBs are not received and handled in this factory.	
3.8.6	Internal Audit (i) The mill shall have a written procedure to conduct an annual internal audit to determine whether the mill; a) Conforms to the requirements in the RSPO SC requirements for mills and the RSPO Rules on Market Communication and Claims b) Effectively implements and maintains the standard requirements within its organization. (ii) Any con-conformities found as part of the internal audit shall be issued and required corrective action. The		The internal audit result for period 2026 was documented in place. This internal audit was conducted on 13-17 April 2026. The internal audit has taken into account the RSPO Rules on Market Communication and Claims. Based on internal audit result there is no non-conformity were raised during the internal audit. In the internal audit procedure document no. SOC/PSM/8.02 Rev09, date of issued 1 January 2022, it was clear mentioned in section 5.4 that internal auditor is not	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	outcomes of the internal audits and all actions taken to correct non-conformities shall be subject to management review at least annually. The mills shall maintain the internal audit records and reports.		allowed to conduct audit on owned work or activity. This internal audit result has addressed as one of the meeting agenda of the management review conducted on 18 March 2026, attended by 7 participants.	
3.8.7	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.		Due to the IP model is implemented, the mill only received RSPO Certified material from its supply base Kebun Aek Loba. Based on material balance information within valid current license 21-09-2025 to 20-07-2026 (verification until 30-04-2026) total raw material FFBs certified received and processed was 106,079.61 MT. Data for FFB receive was get from weighbridge docket per each truck and was recap on document of Raw Material Arrival Register. All incoming FFB was record direct to the system of SOCFIN. There is no FFBs received from outside suppliers. Based on delivery notes checking for incoming certified FFBs from plantation to the mill, there is no indication of non-conforming documents or product is	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

			recorded. Based on a review of the Production Statement document for the period July 21, 2024 – September 20, 2025, and production estimates in the Previous License, it was discovered that there was overproduction in FFB, CPO, and PK production. The UoC had submitted a volume extension request on September 12, 2025, but the extension volume status was "Denied" by the RSPO. For the Current License period, it was discovered that there was no overproduction in either FFB, CPO, or PK. Therefore, the UoC has the opportunity to ensure the production extend volume reporting was carried out before the overproduction occurred and to ensure that the volume extension request was "approved" by the RSPO. **OFI**	
3.8.8	Sales and Goods Out The supplying mill shall ensure that the following minimum information for RSPO certified products is made available in document form. The information shall be complete and can be presented either on a single-documents or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documentation and		Record of sales and goods out of RSPO IP certified oil palm products (CSPO and PK) were documented in place. Within current license (until 30 April 2026) total certified material dispatch were 23,593.66 MT for CSPO and 3,316.96 MT for CSPK. Unit Certification was shown accompanying documents for certified transaction in the form of Delivery Order, Product Dispatch	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	specification documentation): a) The name and address of buyer; b) The name and address of the seller c) The leading or shipment/delivery date; d) The date on which the documents were issued; e) RSPO certificate number; f) A description of the product, including the applicable supply chain model (IP or MB or the approved abbreviations); g) The quantity of the products delivered; h) Any related transport documentation i) A unique identification number		List, Covering Letter, Weighbridge Docket, Truck Tank Checking Form. Those documents was covered the information in SCCS requirements, for example 1. CPO Shipping announcement of Transaction ANN26-00012326 • Seller: PT SOCFIN INDONESIA - Aek Loba • Trading Account: TA25-016771 • Buyer: PT. Multimas Nabati Asahan • Trading Account: TA25-032259 • Certificate number of buyer: INTERTEK-RSPO-0116325 • Seller Contract Number: 40014217 • Seller Reference Number: 300040213 • Product: CSPO • SCC Model: IP • Volume: 212 MT • Transportation Medium: Land • B/L date: 04-03-2026 • Creation date: 16-03-2026 The other transaction document to cover the transaction are: a. Delivery Order with No. 300040213 on 24 February 2026 informing: • Name of buyer: PT Multimas Nabati Asahan	

			• Address of buyer: Kawasan Berikat PT Multimas Nabati Asahan at Kuala Tanjung • Name of seller: Aek Loba Unit • Address of seller: Asahan • Type of material: CPO RSPO Certified • Amount of material: 212 ton • Contract No.: 40014217 b. Product Dispatch List for Delivery Order with No. 300040213 informing there are 11 trips of truck tank deliver from 28 February – 04 March 2026. c. Dispatch Note for each weighbridge docket for example Dispatch Note No. 337/AL/3/2026 on 04 March 2026 for weighbridge docket No. WD/GST9600/2026/000906 informing No. of truck: BK 8637 GH, type of product: CPO; amount of product: 25,680 Kg; All the covering letter and weighbridge docket was stamp with information RSPO Certified (IP) and No. Certificate: 824 502 20120. 2. PK Shipping announcement of Transaction ANN26-00017653 • Seller: PT Socfin Indonesia – Aek Loba • Trading Account: TA25-016771 • Buyer: PT Multimas Nabati Asahan	

			• Trading Account: TA25-032259 • Certificate number of buyer: INTERTEK-RSPO-0116325 • Seller Contract Number: 40014275 • Seller Reference Number: 300040978 • Product: CSPK • SCC Model: IP • Volume: 201 MT • Transportation Medium: Land • B/L date: 10-04-2026 • Creation date: 19-04-2026 The other transaction document to cover the transaction are: a. Delivery Order with No. 300040978 on 31 March 2026 informing: • Name of buyer: PT Multimas Nabati Asahan • Address of buyer: Kuala Tanjung • Name of seller: Aek Liba Unit • Address of seller: Asahan • Type of material: PK RSPO Certified • Amount of material: 201 ton • Contract No.: 40014275 b. Product Dispatch List for Delivery Order with No. 300040978 informing there are 8 trips of truck tank deliver from 06-10 April 2026. c. Covering Letter for each weighbridge docket for example Covering Letter No. 610/AL/4/2026 on 10 April 2026 for weighbridge docket No.	

			WD/GST9600/2026/001196 informing No. of truck: BK8553XJ, type of product: PK; amount of product: 21,173 Kg. All the covering letter and weighbridge docket was stamp with information RSPO Certified (IP) and No. Certificate: 824 502 20120.	
3.8.9	Outsourcing Activities (i) The mill shall not outsource its milling activities. In cases where the mill outsourced activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the mill holding the certificate shall ensure that the independent third party complies with relevant requirements of this RSPO SC Certification. (ii) The mill shall ensure the following: a) The mill has legal ownership of all input material to be included in outsourced processes b) The mill has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the mill to ensure that CB has access to the		The mill has documented the agreement between mill and contractor company for CSPO and CSPK transportation, which name: 1. Gunung Kawi Sukses Makmur, PT. Agreement no. PD-GM/X/572/2024, date of agreement 05-11-2025. This agreement valid from 01 January to 31 December 2026. Contractor company address *Jl. Cemara No. 38, Medan.* 2. Agro Sumatera Raya Inti (ASRI), PT. Agreement no. PD-GM/X/593/2024, date of agreement 13-11-2025. This agreement valid from 01 January to 31 December 2026. *Komplek Medan Mega Trade Center, Deli Serdang.* The mill is implemented IP. Accordance to the agreement between management and contractor company material is 100% owned by the mill. In specific clause 2, point 5 (a, b, c, d) its clear inform the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	outsourcing contractor or operation if an audit is deemed necessary. c) The mill has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The mill shall furthermore ensure (e.g. through contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to the respective operations, systems, and all information, when this is announced in advance.		contractor company shall know the material will be handle is IP, the contractor company is obligated and responsible to protect the IP material from contamination of non-IP material using the seal. If the seal is broken, then the material becomes non-IP. Based on interview with PT ASRI, explained that the contractor was get socialization regarding SCCS requirement including to handle IP material.	
3.8.10	The mill shall record the names and contact t details of all contractors used for the physical handling of RSPO certified oil palm products.		The mill has documented the contractor company in detail including (company name, agreement number, address, contact person and type of activity), as informed in 3.8.9 above.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.11	The mill shall inform its CB in advance prior to conduct of its next audit of the names and contact details of any new contractor used for the physical handling		There is new contractor that is PT Agro Sumatera Raya Inti (ASRI). UoC was report the new contractor to CB on 19 May 2026 informing the details of new	☒ Conform ☐ Major Nonconformity

	of RSPO certified oil palm products.		contractor.	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.12	Record Keeping (i) The mill shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements. (ii) Retention times for all records and reports shall be a minimum of two (2) years and shall comply with relevant legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock. (iii) For Identity Preserved Module, the mill shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified CPO and PK on a real-time basis. (iv) For Mass Balance Module, the mill: a) Shall record and balance all receipts of RSPO certified FFB and deliveries of RSPO certified		The mill was showing that record of production was maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of this RSPO Supply Chain Certification Standard requirements UoC can showed record of production in the record of Production Statement with period for PL and CL period with details information informed in the table 3.7. The mill is implemented IP supply chain model. The material balance of IP was made in real time basis. Monthly checking into material balance and production report, no indication that material dispatch was in minus stock condition.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	CPO and PK on a real-time basis and / or three-monthly basis. b) All volumes of certified CPO and PK that are delivered are deducted from the material accounting system according to conversion ratios stated by RSPO. c) The mill can only deliver Mass Balance sales from a positive stock. Positive stock can include product ordered for delivery within three (3) months. However, a mill is allowed to sell short (i.e. product can be sold before it is in stock.)			
3.8.13	Extraction rate The oil extraction rate (OER) and the kernel extraction rate (KER) shall be applied to provide a reliable estimate of the amount of certified CPO and PK from the associated inputs. Mill shall determine and set their own extraction rates based upon past experience, documented and applied it consistently.		The mill is implemented the IP supply chain model. The extraction rate applied in this mill was actual based on processing unit activity. As mentioned in table 3.5, estimation of extraction rate for next license were 23.40% for CSPO and 3.81% for CSPK. This estimation still plausible with Oil Palm Industry.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.14	Extraction rates shall be updated periodically to ensure accuracy against actual performance or industry average if appropriate.		The mill is implemented the IP supply chain model. The extraction rate applied in this mill was actual based on processing unit activity. Based on Product Statement period CL, the extraction rates were 22.85% for CSPO and 3.76% for CSPK.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.15	Processing For Identity Preserved Module, the mill shall assure and verify through documented procedures and record keeping that the RSPO certified oil palm product is kept separated from non-certified oil palm products, including during transport and storage to strive for 100% separation.		The IP supply chain is implemented in this mill. The mill only received, handling, and processed the RSPO certified from Aek Loba plantation, and not received from others plantation under Socfin and third-party. From site visit it was proven that FFBs only from Aek Loba plantation. The product is direct send to buyer, so there is no additional storage for keeping the material.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
3.8.16	Registration of Transactions (i) Shipping Announcement in the RSPO IT platform shall be carried out by the mills when RSPO certified products are sold as certified to refineries, crushers, and traders not more than three months after dispatch with the dispatch date being the Bill of Lading or the dispatch documentation date. (ii) Remove: RSPO certified volumes sold under different scheme or as conventional, or in case of underproduction, loss or damage shall be removed in the RSPO IT platform		The mill will was registering their transaction on the RSPO IT platform with type of transaction that are shipping announcement, removing stock, allocation credit and book & claim transaction with summary: **Aek Loba** **Transaction Type** / **Product** / **Amount on CL period (mt)** Shipping announcement / CPO / 23,593.66 Shipping announcement / PK / 3,316.96	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Note: The sample of registration transaction for mill are: 1. CPO Shipping announcement of Transaction ANN26-00012326 • Seller: PT SOCFIN INDONESIA - Aek Loba • Trading Account: TA25-016771 • Buyer: PT. Multimas Nabati Asahan • Trading Account: TA25-032259 • Seller Contract Number: 40014217 • Seller Reference Number: 300040213 • Product: CSPO • SCC Model: IP • Volume: 212 MT • Transportation Medium: Land • B/L date: 04-03-2026 • Creation date: 16-03-2026 2. PK Shipping announcement of Transaction ANN26-00017653 • Seller: PT Socfin Indonesia – Aek Loba • Trading Account: TA25-016771 • Buyer: PT Multimas Nabati Asahan • Trading Account: TA25-032259 • Seller Contract Number: 40014275	

			• Seller Reference Number: 300040978 • Product: CSPK • SCC Model: IP • Volume: 201 MT • Transportation Medium: Land • B/L date: 10-04-2026 • Creation date: 19-04-2026 There is no allocation credit, removing and book & claim during CL period.	
3.8.17	Claims The mill shall only make claims regarding the production of RSPO certified oil that are in compliance with the RSPO Rules on Market Communications and Claims.		The mill only applied the RSPO business to business communication on the specific document such as contract agreement for sales and goods out RSPO IP certified material. The RSPO Rules on Market Communication and Claims documented by this facility was referred to the latest version in 2022 and stated in the traceability procedure.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion / Indicator		Audit Findings	Audit Findings (Public Summary)	Results
Principle 4: Respect Community and Human Rights and Deliver Benefits				
Criterion 4.1: The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders				
4.1.1 (C)	A policy to respect human rights, including prohibiting retaliation against Human Rights Defenders (HRD), is documented and communicated to all levels of the workforce, operations, supply chain and local communities and prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces.		Unit of certification policy towards respecting human rights is presented in document of "*Kebijakan Pembela Hak Asasi Manusia*" or human right defender policy that issued by Principal Director on 01 June 2019. The policy stated that Socfindo is commited to resolve conflicts through peaceful ways that promote the dignity of people and respect the rights of all people. Violence and threats have no place in Socfindo and all forms of violence, harassment and intimidation of any individual or group are strictly prohibited, including retaliation against HRD, whether violent or non-violent. The policy available in Bahasa. The policy was communicated annually to all stakeholders, as the latest evidences summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to	

			Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) • Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026, 101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. • Socialization of Company policies and procedures on 2 Feb 2026 to Village Head of Aek Loba Pekan, Village Head of Aek Kuasan, Village Head of Perkebunan Padang Pulau, Village Head of Aek Ledong, Village Head of Aek Nabuntu. The commitment in respecting human rights has satisfactory implemented since there are absence of issues and incident related to human right violations. Furthermore, based on interviews with representatives from workers, contractors, village, Trade unions and gender committee, it was known that socialization towards human right matters had been conducted by the unit of certification.	

			Such kind of issues never happened.	
4.1.2	The unit of certification does not instigate violence or use any form of harassment, including the use of mercenaries and paramilitaries in their operations.		Based on field observation and interviews with representatives from trade unions, gender committee, workers from estate and mill, as well as with surrounding Villages, it was known that there was no involvement of mercenaries and paramilitaries on mill and estate operations. Furthermore, during 2025 to May 2026, there is no case of human right violence, harassment and discrimination.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 4.2: There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.				
4.2.1 (C)	The mutually agreed system, open to all affected parties, resolves disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants, HRD, community spokespersons and whistleblowers, where requested, without risk of reprisal or intimidation and follows the RSPO policy on respect for HRD.		Mechanism of complaints and grievance from internal and external stakeholders is presented in several documents, as follows: • Document of "*Kebijakan Pengaduan*" or grievance policy dated 01 June 2019. • Procedure No. SOC-PSM.9.02 (Rev. 06) dated 01 March 2020 about social complaint, that separated into internal and external complaints, that covered several subjects towards dissatisfaction experienced by internal employees, discriminatory treatment, sexual harassment and violence at workplace, violations of reproductive rights for women workers, whistle-blower, and human rights defender. • Collective labor Agreement (CLA) 2026-2028 Article XXIII Point 1 to 3. • Company registered system that could be accessed through stsupport@socfindo.co.id. Grievance data is registered in this system and reported regularly to Medan Headquarters. The list contains data including grievance number, estate/department, type (external/internal), detailed issues, date of input, and status	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			(logged/close). Those systems mentioned above has open to all affected parties (internal and external), which aims to mitigate and resolve disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants and whistleblowers. Socialization of policy had conducted to the affected parties. In Unit level, Administrative Staff (KTU) will be the person in charge for complaint follow up and monitoring, while for PT Socfindo as corporate, this matter will be monitored by Sustainability Department Officer. Whistle-blower identity will be protected. Time of respond shall be less than 10 days. Any grievance and complaint could be directly delivered to several media, such as delivered directly for mediation to the PIC and/or upper-ordinate, submit letter to suggestion box in the mill or estate office, involvement of Trade Union, Gender Committee, and Bipartite, or directly sent to Head Office in Medan. The mechanism had communicated annually to all stakeholders periodically. Based on observation to mill and estate office, this mechanism has displayed on information board. Furthermore, based on interviews with internal and external	

			stakeholder, it was known that they were familiar with the PIC who handling communication as company representative. However, during 2024 to May 2025, there were no complaints issued by stakeholder. This is also confirmed during interviews with internal and external stakeholders.	
4.2.2	Procedures are in place to ensure that the system is understood by the affected parties, including by illiterate parties.		The complaint and grievance mechanism was communicated annually to all stakeholders, for example, as the latest evidences summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) • Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026, 101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. • Socialization of Company policies and procedures on 2 Feb 2026 to	

			Village Head of Aek Loba Pekan, Village Head of Aek Kuasan, Village Head of Perkebunan Padang Pulau, Village Head of Aek Ledong, Village Head of Aek Nabuntu. According to the procedures, stakeholders can raise their aspirations, suggestions, and feedback via the website, telephone, mail, email, fax, the suggestion box, or visit. The company has created signboards and communication flowcharts for stakeholders. The company also has provided a communication box, and to record incoming letters. All complaints will be recorded in a logbook. The SOP ensures that the illiterate is not left behind as they can visit and talk directly to the company officials. However, based on interview with based on interview with representative from workers in mill and all sampled estates, as well as with surrounding villages, it was known that there were no illiterate parties. Based on the list of employee review, at least they have basic education for 6 six years. Most of them also understood how to raise and issued a grievance or complaint. Furthermore, they are also familiar with the PIC who handling communication	

			as company representative. However, during 2025 to May 2026, there were no grievance nor complaint issued by stakeholder.	
4.2.3	The unit of certification keeps parties to a grievance informed of its progress, including against agreed timeframe and the outcome is available and communicated to relevant stakeholders.		A grievance can be done directly to the company representatives through trade unions (SPSI or KSPSI 1973), bipartite, gender committee, or village representatives who will direct them to the company. Complaint and/or grievance is recorded in document of "*Catatan Keluhan Sosial Internal & Eksternal*" or social internal and external complaint/grievance record. According to document review, as well as interview with representative from workers in mill and all sampled estates, as well as surrounding villages, it was known that there were no grievance nor complaint issued by sampled external stakeholder, but common complaints has mostly dominated on housing facilities from internal workers. Documentation of renovation activity is available and presented in document of "*Rencana dan Realisasi reparasi Rumah Karyawan*". Furthermore, the company has a system for handling complaints/grievance, which had registered on stsupport@socfindo.co.id . Grievance data is registered in this system and reported regularly to Medan Headquarters. The list contains data	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			including grievance number, estate/department, type (external/internal), detailed issues, date of input, and status (logged/close). According to Social Complaint Procedure, company should give feedback to complainant within 1 month. from the latest period of audit, it was known that there is no grievance nor complaint accepted by management during recertification period.	
4.2.4	The conflict resolution mechanism includes the option of access to independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator.		Company procedure on dispute resolution has provides an option to access independent legal and technical advice, the ability for complainants to choose individuals or groups to support them and/or act as observers, as well as the option of a third-party mediator should they choose to do so. Moreover, the procedure also mentioned that any conflict shall be settled through negotiation process with FPIC approach. Based on interviews with community representatives, it was known that access for complainants to independent legal and technical advice, to choose individuals or groups as supporter, observers or third-party mediator has also allowed by the unit of certification,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			and the company will not interfere complainant decision. Furthermore, involvement of mercenaries and paramilitaries for intimidation purposes never happened. During 2025 to May 2026, there is no conflict with internal and external stakeholders regarding industrial relationship, land ownership or occupation, environment issues, etc.	
Criterion 4.3: The unit of certification contributes to local sustainable development as agreed by local communities.				
4.3.1 (C)	Contributions to community development that are based on the results of consultation with local communities are demonstrated.		The Management Unit already has a Corporate Social Responsibility (SOC / PSM / 9.08) procedure issued on January 1, 2011. The procedure states that the CSR program is based on identifying the needs of the surrounding community. The Management Unit can show the CSR plan for 2026 dated 30 December 2025 which was approved by the Aek Loba estate management. Based on the results of the document review, it is known that the CSR Plan for 2026 is classified into 7 sectors including Human Resources, Religion, Health, Education, Sports and Recreation, Road Infrastructure, Ditches & Buildings & Economic Development.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The CSR activity plan for 2026 was made based on the results of consultations with the parties obtained from direct meetings (FGD) or input from the previous year. Examples of consultations with parties regarding CSR plans include. FGD on 20 December 2025 which was attended by 7 Stakeholders consisting of representatives of the Village Government, Village Head, Village Secretary, and local communities. The management unit can show documents on the realization of CSR Implementation in 2025, for example: • Activities to provide assistance of health services (mass circumcision) on 8 Jul 2025 • Activities to improve public infrastructures (road maintenance at Mekar Marjanji Village dated 26 Sep 2025 and Sengon Sari Village on 1 Nov 2025) • Provision of clean water for Aek Loba Village on 6 Dec 2025 • Support for Elder School (Sekolah Lansia) at Silumbut Baru Subvillage on 23 Jun 2025 • Construction of mosque at Aek Bange Village on 20 Dec 2025 • Volley yard provision at Sengon Sari Village on 14 Nov 2025	

			• Economy support for basic foods for 60 villagers at Aek Korsik Village on 21 Oct 2025 Based on the results of interviews with the surrounding villages representatives, information was obtained that CSR was running well in accordance with the existing needs in each location.	

Criterion 4.4: Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their free, prior and informed consent.				
4.4.1 (C)	Documents showing legal ownership or lease, or authorised use of customary land authorised by customary landowners through a Free, Prior and Informed Consent (FPIC) process. Documents related to the history of land tenure and the actual legal or customary use of the land are available.		During this recertification audit the legitimate land of use of this plantation still on process for renewal process. Based on interview with Agrarian Affair Local Offiical of Asahan district (Kantor Pertanahan Kabupaten Asahan) the company is in process to renew the land use rights. Due to this company is foreign investment company, the land use rights process is handled by Ministry of Agrarian Affair. Based on document check found that the process was passed the *Panitia B* meeting committee. Record of this *Panitia B* such as: 1. *Risalah Panitia B* no. 28/PPT/B/VIII/2023 date issued 22 August 2023, for Land Use Rights no. 166/Asahan, total areas 2406.0818 ha. Based on letter from Ministry of Agrarian – Local Official Agrarian Office of Sumatera Utara province no. HP.01.01/1948-12.300/X/2023, date of issued 06 October 2023. (Aek Korsik). 2. *Risalah Panitia B* no. 31/PPT/B/VIII/2023 date issued 23 August 2023, for Land Use Rights	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			no. 165/Asahan, total areas 1653.4063 ha. Based on letter from Ministry of Agrarian – Local Official Agrarian Office of Sumatera Utara province no. HP.01.01/1963-12.300/X/2023, date of issued 09 October 2023. (Aek Nabuntu). 3. *Risalah Panitia B* no. 32/PPT/B/VIII/2023 date issued 23 August 2023, for Land Use Rights no. 2/Aek Loba Afdeling 1, total areas 2530.5286 ha. Based on letter from Ministry of Agrarian – Local Official Agrarian Office of Sumatera Utara province no. HP.01.01/1941-12.300/X/2023, date of issued 06 October 2023. (Afdeling 1). 4. *Risalah Panitia B* no. 29/PPT/B/VIII/2023 date issued 23 August 2023, for Land Use Rights no. 164/Asahan, total areas 1207.2423 ha. Based on letter from Ministry of Agrarian – Local Official Agrarian Office of Sumatera Utara province no. HP.01.01/1940-12.300/X/2023, date of issued 06 October 2023. (Padang Pulau) 5. *Risalah Panitia B* no. 30/PPT/B/VIII/2023 date issued 23 August 2023, for Land Use Rights no. 2/Asahan, total areas 2238.7456	

			ha. Based on letter from Ministry of Agrarian – Local Official Agrarian Office of Sumatera Utara province no. HP.01.01/2050-12.300/X/2023, date of issued 19 October 2023. Based on information inside that letter, it was stated the Agrarian Authority will revise the "*Peta Bidang*" for each of land use rights as mentioned above, means the final "*Peta Bidang*" will be issued after the revision. For those condition is recommended by the next legal auditor to check the new land use rights certificate and the new "*Peta Bidang*". Due to political issues, this new legitimate land of use rights is still not issued by the Agrarian Ministry, the company's current condition is only waiting for that issuance document. It was confirmed also during interview with National Land Agency of Asahan District. In addition, there is Letter from National Land Agency No. HP.01.01/2105-12.300/IX/2025 on 15 September 2025 regarding the process HGU. For information the old (invalid) legitimate land use rights document is Land use rights decree (SK HGU)	

			number 76/HGU/BPN/97, regarding land use right renewal of the land located in Aek Loba which valid for 25 years since the date of issued on this decree on 15 July 1997. There are several land use certificates issued accordance to this decree to Aek Loba, such as: 1. Land use rights certificate no. 2, Desa: Perk. Aek Loba Afd 1, total areas 2479.74 ha, valid until 31 December 2023. Date of certificate issued 28 January 1998, issued by Agrarian Local Official of Kisaran. 2. Land use rights certificate no. 2, Desa: Perk. Padan Pulo, total areas 1068.51 ha, valid until 31 December 2023. Date of certificate issued 28 January 1998, issued by Agrarian Local Official of Kisaran. 3. Land use rights certificate no. 2, Desa: Perk. Aek Nabuntu, total areas 1610.11 ha, valid until 31 December 2023. Date of certificate issued 28 January 1998, issued by Agrarian Local Official of Kisaran. 4. Land use rights certificate no. 2, Desa: Sengon Sari, total areas 2156.59 ha, valid until 31 December 2023. Date of certificate issued 28 January 1998, issued by	

			Agrarian Local Official of Kisaran. 5. Land use rights certificate no. 2, Desa: Aek Korsik, total areas 2364.91 ha, valid until 31 December 2023. Date of certificate issued 28 January 1998, issued by Agrarian Local Official of Kisaran. So total land use right (concession) areas of this plantation is 9,679.86 ha.	
4.4.2	Copies of documents evidencing agreement-making processes and negotiated agreements detailing the FPIC process are available and include. a) Evidence that a plan has been developed through consultation and discussion in good faith with all affected groups in the communities, with particular assurance that vulnerable, minorities' and gender groups are consulted, and that information has been provided to all affected groups, including information on the steps that are taken to involve them in decision making.		This plantation is old plantation since 1968 accordance to agreement between Indonesian Government and Plantation Nord Sumatera SA, Brussels Belgium date of agreement 29 April 1968 (article 4 "a-letter". This information stated in the land use rights decree no. 76/HGU/BPN/97. So, there is no record of the compensation of this land and no previous land ownership able to verify.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.3 (C)	Maps of an appropriate scale showing the extent of recognised legal, customary or user rights are developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities).		Based on interview session with: 1. *Kepala Desa Padang Pulo* 2. *Kepala Desa Perkebunan Padang Pulo* 3. *Kepala Desa Alang Bon Bon* 4. *Kantor Pertanahan Kabupaten Asahan*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			There was statement no land customary rights and land tenure conflict inside Aek Loba concession areas.	☒ Not Applicable (justification required)
4.4.4	All relevant information is available in appropriate forms and languages, including assessments of impacts, proposed benefit sharing, and legal arrangements..		As explained in previous criterion above, there is previous land ownership, and no records of land compensation has taken in place. This plantation already exists accordance to agreement between Indonesian Government and Plantation Nord Sumatera SA, Brussels Belgium date of agreement 29 April 1968 (article 4 “a-letter”.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.5 (C)	Evidence is available to show that communities are represented through institutions or representatives of their own choosing, including by legal counsel if they so choose.		As explained in previous criterion above, there is previous land ownership, and no records of land compensation has taken in place. This plantation already exists accordance to agreement between Indonesian Government and Plantation Nord Sumatera SA, Brussels Belgium date of agreement 29 April 1968 (article 4 “a-letter”.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.4.6	There is evidence that implementation of agreements negotiated through FPIC is annually reviewed in consultation with affected parties.		As explained in previous criterion above, there is previous land ownership, and no records of land compensation has taken in place. This plantation already exists accordance to agreement between Indonesian Government and Plantation Nord Sumatera SA, Brussels Belgium date of agreement 29 April 1968 (article 4 “a-letter”.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Criterion 4.5: No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions				
4.5.1 (C)	Documents showing identification and assessment of demonstrable legal, customary and user rights are available		Based on hectarage statement period 2025, there is no new planting activities inside certified concession areas. The youngest oil palm planting after November 2005 and/or after November 2018 was from replanting activities oil palm to oil palm. No land compensation activity since the previous audit period.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.2 (C)	FPIC is obtained for all oil palm development through a comprehensive process, including in particular, full respect for their legal and customary rights to the territories, lands and resources via local communities' own representative institutions, with all the relevant information and documents made available, with option of resourced access to independent advice through a documented, long-term and two-way process of consultation and negotiation.		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.3	Evidence is available that affected local peoples understand they have the right to say 'no' to operations planned on their lands before and during initial discussions, during the stage of information gathering		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	and associated consultations, during negotiations, and up until an agreement with the unit of certification is signed and ratified by these local peoples. Negotiated agreements should be non-coercive and entered into voluntarily and carried out prior to new operations. b) Evidence that the unit of certification has respected communities' decisions to give or withhold their consent to the operation at the time that these decisions were taken. c) Evidence that the legal, economic, environmental and social implications of permitting operations on their land have been understood and accepted by affected communities, including the implications for the legal status of their land at the expiry of the unit of certification's title, concession or lease on the land.		procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.4	To ensure local food and water security, as part of the FPIC process, participatory SEIA and participatory land-use planning with local peoples, the full range of food and water provisioning options are considered. There is transparency of the land allocation process.		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05,	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Rev01, date of issued 01 April 2015.	☒ Not Applicable (justification required)
4.5.5	Evidence is available that the affected communities and rights holders have had the option to access to information and advice that is independent of the project proponent, concerning the legal, economic, environmental and social implications of the proposed operations on their lands.		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.6	Evidence is available that the communities (or their representatives) gave consent to the initial planning phases of the operations prior to the issuance of a new concession or land title to the operator..		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.5.7	New lands will not be acquired for plantations and mills after 15 November 2018 as a result of recent (2005 or later) expropriations in the national interest without consent (eminent domain), except in cases of smallholders benefitting from agrarian reform or anti-drug programmes.		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.5.8 (C)	New lands are not acquired in areas inhabited by communities in voluntary isolation.		As explained in criterion above, no new planting activities and no compensation activity. So, there is no FPIC process taken in place. Even though the management has documented the procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 4.6: Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.				
4.6.1 (C)	A mutually agreed procedure for identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation, is in place.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the concession areas. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			01 April 2015.	
4.6.2 (C)	A mutually agreed procedure for calculating and distributing fair and gender-equal compensation (monetary or otherwise) is established and implemented, monitored and evaluated in a participatory way, and corrective actions taken as a result of this evaluation.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the concession areas. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015. No land compensation was carried out in this unit in the last one year.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.6.3	Evidence is available that equal opportunities are provided to both men and women to hold land titles for small holdings.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			concession areas also no land compensation was taken in place. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015. No land compensation was carried out in this unit in the last one year.	
4.6.4	The process and outcomes of any negotiated agreements, compensation and payments are documented, with evidence of the participation of affected parties, and made publicly available to them.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the concession areas also no land compensation was taken in place. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			01 April 2015. No land compensation was carried out in this unit in the last one year.	
Criterion 4.7: Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements				
4.7.1 (C)	A mutually agreed procedure for identifying people entitled to compensation is in place.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the concession areas also no land compensation was taken in place. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015. No land compensation was carried out in this unit in the last one year.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.7.2 (C)	A mutually agreed procedure for calculating and distributing fair compensation (monetary or otherwise) is in place and documented and made available to affected parties.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the concession areas also no land compensation was taken in place. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015. No land compensation was carried out in this unit in the last one year.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.7.3	Communities that have lost access and rights to land for plantation expansion are given opportunities to benefit from plantation development.		As explained in 4.4.4 above, this plantation existed since 1968. During that period the land was hand-over by the Indonesian Government to the Belgium Government through the state agreement. During this audit, based on interview with the stakeholder's representatives no legal customary rights inside the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			concession areas also no land compensation was taken in place. This is also confirmed during phone call session with Agrarian Local Official of North Sumatera province. Even though the management has established procedure of identification and land compensation document SOC/PSM/9.05, Rev01, date of issued 01 April 2015. No land compensation was carried out in this unit in the last one year.	
Criterion 4.8: The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.				
4.8.1	Where there are or have been disputes, proof of legal acquisition of title and evidence that mutually agreed compensation has been made to all people who held legal, customary, or user rights at the time of acquisition is available and provided to parties to a dispute, and that any compensation was accepted following a documented process of FPIC.		Long time ago in 2018 there was land conflict in Aek Korsik concession areas, whereas a local farmers group (44 farmers) was claimed company land +/- 390 ha. The group farmers took this case to the court. The court process has been carried out, when finally, the Constitutional Court's decision to reject the lawsuit through a decision letter from the Supreme Court number 36/PK/TUN/2012. The history of this process was documented in place, and summarized record was signed by General Manager on 08 December 2018.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

			Until this audit, there is no more land tenure conflict detected, this is also support by information during stakeholder consultation with stakeholders sampled mentioned in CR 4.4.3 above.	
4.8.2 (C)	Land conflict is not present in the area of the unit of certification. Where land conflict exists, acceptable conflict resolution processes (see Criteria 4.2 and 4.6) are implemented and accepted by the parties involved. In the case of newly acquired plantations, the unit of certification addresses any unresolved conflict through appropriate conflict resolution mechanisms.		As explained in 4.8.1 above, until this recertification audit, there is no more land tenure conflict detected, this is also support by information during stakeholder consultation with stakeholders sampled mentioned in CR 4.4.3 above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
4.8.3	Where there is evidence of acquisition through dispossession or forced abandonment of customary and user rights prior to the current operations and there remain parties with demonstrable customary and land use rights, these claims will be settled using the relevant requirements (Indicators 4.4.2, 4.4.3 and 4.4.4).		As explained in 4.8.1 above, until this recertification audit, there is no more land tenure conflict detected, this is also support by information during stakeholder consultation with stakeholders sampled mentioned in CR 4.4.3 above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

4.8.4	For any conflict or dispute over the land, the extent of the disputed area is mapped out in a participatory way with involvement of affected parties (including neighbouring communities where applicable).		As explained in 4.8.1 above, until this recertification audit, there is no more land tenure conflict detected, this is also support by information during stakeholder consultation with stakeholders sampled mentioned in CR 4.4.3 above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

Principle 5: Support Smallholder Inclusion				
Criterion 5.1: The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.				
5.1.1	Current and previous period prices paid for FFB are publicly available and accessible by smallholders.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.2 (C)	Evidence is available that the unit of certification regularly explains the FFB pricing to smallholders.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			production report 2025 and 2026. So, this part is not applicable.	☒ Not Applicable (justification required)
5.1.3 (C)	Fair pricing, including premium pricing, when applicable, is agreed with smallholders in the supply base and documented.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.4 (C)	Evidence is available that all parties, including women and independent representative organisations assisting smallholders where requested, are involved in decision-making processes and understand the contracts. These include those involving finance, loans/credits, and repayments through FFB price reductions for replanting and or other support mechanisms where applicable.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.5	Contracts are fair, legal and transparent and have an agreed timeframe.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			So, this part is not applicable.	☒ Not Applicable (justification required)
5.1.6 (C)	Agreed payments are made in a timely manner and receipts specifying price, weight, deductions and amount paid are given.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.7	Weighing equipment is verified by an independent third party on a regular basis (this can be government).		1. Weighbridge calibration result no. 500.2.3/192/SKHP-MT/ASH.59/2025, date of calibration 04 November 2025, valid for 1 year. Next calibration would be in November 2026. 2. Weighbridge calibration result no. 500.2.3/193/SKHP-MT/ASH.59/2025, date of calibration 05 November 2025, valid for 1 year. Next calibration would be in November 2026. 3. Weighbridge calibration result no. 500.2.3/194/SKHP-MT/ASH.59/2025, date of calibration 05 November 2025, valid for 1 year. Next calibration would be in November 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			4. Weighbridge calibration result no. 500.2.3/195/SKHP-MT/ASH.59/2025, date of calibration 05 November 2025, valid for 1 year. Next calibration would be in November 2026.	
5.1.8	The unit of certification supports Independent Smallholders with certification, where applicable, ensuring mutual agreements between the unit of certification and the smallholders on who runs the internal control system (ICS), who holds the certificates, and who holds and sells the certified material.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
5.1.9 (C)	The unit of certification has a grievance mechanism for smallholders and all grievances raised are dealt with in a timely manner.		Due to the IP supply chain model is implemented in this mill, the facility did not receive the FFBs from outside, including from FFBs third-party supplier, and the smallholder as well. This was verified and proven through the production report 2025 and 2026. So, this part is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 5.2: The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains				
5.2.1	The unit of certification consults with interested smallholders (irrespective of type) including women or other partners in their supply base to assess their needs for		The certification unit does not purchase FFB from independent or smallholder schemes.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	support to improve their livelihoods and their interest in RSPO certification.		However, The company has a *Kebun Kemitraan* with the surrounding community with total 42 farmers groups total area 1,954.69 Ha with 1,050 farmers, as a form of support for improving the livelihood standards of farmers around the Company. The program carried out by the company is to develop a coaching program that aims to increase the production of oil palm plantations for assisted farmers based on survey results, for example providing training and technical guidance on best oil palm cultivation practices starting from land preparation, plant maintenance, to harvesting.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.2	The unit of certification develops and implements livelihood improvement programmes, including at least capacity building to enhance productivity, quality, organisational and managerial competencies, and specific elements of RSPO certification (including the RSPO Standard for Independent Smallholder) PROCEDURAL NOTE: The RSPO is currently developing a separate standard for Independent Smallholders.		The certification unit does not purchase FFB from independent or smallholder schemes. However, UoC has have programme to implements livelihood for *Kebun Kemitraan* as stated on indicator 5.2.1. The program details is; • training regarding best management practice (BMP) in palm cultivation • Providing assistance in infrastructure (road & harvesting tools) • Provide organic fertilizer (EFB & Solid) assistance	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			The company has shown the implementation of program of improvement livelihood of ISH covered in the *Laporan Kemitraan*. The last report is for period Semester II on 2025 informing: 1. Give an Empty Fruit Bunch to Tani Sidodadi Farmer Group on 04 January 2025 2. Distribution of 50 sacks of cement for road maintenance to the Maju Tani Farmers Group on 06 February 2025 3. Socialization of *Kemitraan* and Best Management Practice to Kelompok Tani Berkat, Kelompok Tani Longsor,Kelompok Tani Baru, Kelompok Tani Sumber Tani, Kelompok Tani Mandiri, Kelompok Tani Melati Jaya, Kelompok Tani Melati Dalam, Kelompok Tani Karya Muda, Kelompok Tani Sidodadi, Kelompok Tani Boltop Jaya, Kelompok Tani Berkah, Kelompok on 5 August 2025 4. Socialization of Kemitraan and Best Management Practice to Kelompok Tani Sumber Rezeki on 16 October 2025 5. Socialization of RSPO P&C on 28 October 2025 6. Heavy equipment assistance of Bechoe Loader to Kelompok Tani Sri Subur on 22 December 2025 7. Giving 24 of boots to Kelompok Tani Rindang Berbuah on 30	

			December 2025 In addition, one of group farmer of *Kebun Kemitraan* of Aek Loba Estate was register as member of RSPO that is Asosiasi Petani Swadaya Kelapa Sawit Sejahtera Asahan with membership No. 1-0561-26-000-00 on 11 March 2026. Asosiasi Petani Swadaya Kelapa Sawit Sejahtera Asahan is a group of Farmers group under contract of Aek Loba Estate, with total 20 Farmers group; 524 farmers and 490.81 Ha.	
5.2.3	Where applicable, the unit of certification provides support to smallholders to promote legality of FFB production..		The certification unit does not purchase FFB from independent or smallholder schemes. UoC was support the smallholders (*Kebun Kemitraan)* to get legality. There is list of *PETANI YANG DIBANTU PENGURUSAN SHM* informing smallholders that help to get land legality from 2024 until now with total 88 smallholders.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.4 (C)	Evidence exists that the unit of certification trains Scheme Smallholders on pesticide handling.		The unit of certification demonstrated training on handling pesticides for surrounding community, for example: 1. Socialization of *Kemitraan* and Best Management Practice to Kelompok	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			Tani Berkat, Kelompok Tani Longsor,Kelompok Tani Baru, Kelompok Tani Sumber Tani, Kelompok Tani Mandiri, Kelompok Tani Melati Jaya, Kelompok Tani Melati Dalam, Kelompok Tani Karya Muda, Kelompok Tani Sidodadi, Kelompok Tani Boltop Jaya, Kelompok Tani Berkah, Kelompok on 5 August 2025 2. Socialization of Kemitraan and Best Management Practice to Kelompok Tani Sumber Rezeki on 16 October 2025	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
5.2.5	The unit of certification regularly reviews and publicly reports on the progress of the smallholder support programme.		The certification unit does not purchase FFB from independent or smallholder schemes. The unit of certification has reported the progress of the *Kebun Kemitraan* program which is reported every semester to the Agriculture Service of Asahan Regency. The last report (Semester II of 2025) was done on 22 January 2026.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 6: Respect Workers Rights and Conditions

Criterion 6.1: Any form of discrimination is prohibited.				
6.1.1 (C)	Publicly available non-discrimination and equal opportunity policy is implemented in such a way to prevent discrimination based on ethnic origin, caste, national origin, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age.		Company policy towards non-discrimination and equal opportunity is presented in is presented in document of "*Kebijakan Non Diskriminasi dan Kesetaraan kesempatan*" or non discrimination and equal opportunity policy that issued by Principal Director on 01 June 2019. The policy stated that Socfindo is committed to ensure every worker has the right to equal treatment and the company does not discriminate based on religion, race, sexual orientation, gender, national origin, caste, union membership, gender identity, political affiliation, or age. Discrimination based on any reason is strictly prohibited in process of recruitment, termination, or promotion. Socialization of policy had conducted through displaying on mill and estate office and direct communication that have been conducted in several periods, as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri)	

			• Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026, 101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. • Socialization of Company policies and procedures on 2 Feb 2026 to Village Head of Aek Loba Pekan, Village Head of Aek Kuasan, Village Head of Perkebunan Padang Pulau, Village Head of Aek Ledong, Village Head of Aek Nabuntu. Based on list of employees in May 2026 review, it was known that there were no indication of discrimination based on ethnic origin, caste, national origin, caste, religion, disability, gender, sexual orientation, gender identity, union membership, political affiliation or age. Implementation of policy observed, for example as follows: • All recruitment requirement has only mention about education level for certain position and minimum age as refers to applicable regulation. • Worker performance review has only mentioned performance of workers without taking discrimination factors into account. Salary payment has only referred to company policy regarding wage	

			structure and scale, without mentioning any point related to gender.	
6.1.2 (C)	Evidence is provided that workers and groups including local communities, women, and migrant workers have not been discriminated against. Evidence includes migrant workers' non-payment of recruitment fees		Based on list of workers in April 2026, it was known that the workers composition was diverse in terms of gender, education background, origin, race, religion, etc., though the locals have still dominated. Furthermore, implementation of policy has been reflected in several documents such as employee's performance and evaluation, promotion letter, selection of process on job recruitment, contract agreement and payment slip document. Implementation of recruitment has referred to procedure No. SOC/PSM/6.24 dated 01 November 2021. Based on interviews with workers representatives, it was known that there is no payment as requirement during recruitment process. All candidates shall follow every step, summarized as follows: • Request for Recruitment of employees Estate: – Letter of application for recruitment from Site Management devoted to management via the General Section. – Letter of approval for recruitment from management (Head Office). • The Selection Processes – The collection of application file. – Selection of administration. – Announcement of the selection	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			schedule. – Test questions and physical tests. – Summary of the results of the selection. – Announcement of selection results. – Provision of a cover letter MCU to candidates who pass the selection. – Implementation of MCU. • The announcement of selected candidates. There are no migrant workers within unit of certification operational areas. Based on interviews with representatives from workers, trade union, gender committee and village representatives, it was known that the employees were dominated by locals from surrounding village. There is no discrimination against the workers. During recruitment process, the worker stated that the process has been considered fair, and they are not paying any fees to other parties.	
6.1.3	The unit of certification demonstrates that recruitment selection, hiring, access to training and promotion are based on skills, capabilities, qualities and medical fitness necessary for the jobs available		Based on recruitment files review, it was known that the process has comply with procedure No. SOC/PSM/6.24 dated 01 November 2021 and ethics policy No. SOC/Dp/4.01-64 Edition 2 dated March	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			2019. Every worker is entitled to the same treatment and is not discriminated against based on ethnicity, religion, race, sexual orientation, and gender. Unit of certification has demonstrated evidence regarding nondiscrimination to workers, for example as follows: • Unit Manager Letter No. AL/TN/Bi/628/2025 dated 28 October 2025 about recruitment for harvester position. • Proof of selection of documents (application, resume, education, copies of identification), physical test result for 24 candidates of harvesters dated 5 Nov 2025 and technical test result on 12 Nov 2025. Sample of 2 candidates passed the test namely AL with ID 2704353 and VAW with ID 2705107 based on Statement Letter from General Department No. UM/AL/2269/Bi/2025 dated 12 Nov 2025 with job as harvesters. As for contractor workers, the evaluation has covers compliance towards minimum wage and BPJS insurance payment, completeness of safety equipment (PPE), quality of work, environment, age of worker and final recommendation.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

6.1.4	Pregnancy testing is not conducted as a discriminatory measure and is only permissible when it is legally mandated. Alternative equivalent employment is offered for pregnant women		According to recruitment procedure No. SOC/PSM/6.24 dated 01 November 2021, it was known that there is no pregnancy test as requirements. Pregnancy test is conducted voluntary by the worker itself but still facilitated by unit of certification on the clinic. The testing was used to monitor whether the women is safe or available to works related to agrochemicals or hazardous materials but never been used as requirement of recruitment process. For those who identified pregnant and/or under breastfeeding period, the respective worker will be allocated to manual upkeep works. This matter is confirmed by representatives of gender committee, trade union and contractor that provide upkeep workers.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.1.5 (C)	A gender committee is in place specifically to raise awareness, identify and address issues of concern, as well as opportunities and improvements for women.		Socfin Indonesia Aek Loba Estate and POM have gender committee, with new organization structure has approved by Aek Loba Manager Letter on 16 Jul 2025. The committee consisted of 39 members, mixed by female and male workers representatives from each Division. Among activities that covered by gender committee were to develop annual program, to monitor complaint and grievance related to gender matters, awareness and socialization, documentation and reporting, and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			identification of new mother needs that accommodate baby, up to 2 years old. Sighted several organization activities records, for example as follows: • Committee gender work program for period 2026 dated 28 December 2025. • Meeting of work program evaluation 2025, dated 8 Jan 2026, 25 participants • Meeting of counseling for workers, dated 28 Feb 2026, 31 participants • Meeting of socialization for new mothers, dated 28 Mar 2026, 47 participants • Socialization for new mothers for childcare, dated 29 Apr 2026, 52 participants • Socialization about reproduction rights, dated 27 Aug 2025, 26 participants • Socialization about prevention of sexual harassment, dated 20 Sep 2025, 34 participants • Socialization for new mothers for childcare, dated 7 Nov 2025, 21 participants The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations and/or complaints of workers (both male or female), as company partners in carrying	

			out the activities of socialization related to gender and other policies related to workers' reproductive rights. Based on interviews with gender committee representatives, it was known that unit of certification has support the existence of gender committee. Furthermore, there are no issues related to gender matters, such as discrimination, violence, sexual harassment, etc.	
6.1.6	There is evidence of equal pay for the same work scope		Worker's salary of Aek Loba Unit for period 2026 has referred to General Manager and Head of General Affairs Letter No. UM/PB/R/022/26 dated 13 January 2026, which set at IDR 3,791,847 per month, consisting of IDR 3,589,347 + IDR 202,500 (rice allowance). This value has in accordance with Governor of Sumatera Utara Decree No. 188.44/909/KPTS/2025 dated 24 December 2025, which mentioned that sectoral minimum wage for Asahan District for year 2026 was set at IDR 3,791,847.19/month. Furthermore, unit of certification has wage structure and scale for daily permanent employees for year 2026 by Memo No. UM/PB/R/021/26 dated 13 January 2026 approved by General Manager and General Head Division. The	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			wage has classified into year period of work. Salary payment mechanism was applicable for all workers, without any indication of discrimination towards gender consideration. Samples of pay slips were inspected and found that the workers on the same level and same scope of work have received the same wage and rice allowance (amount of money that equal with 15 kg of rice). Salary has been paid through bank transfer periodically on the 5th day every month.	
Criterion 6.2: Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)				
6.2.1 (C)	Applicable labour laws, union and/or other collective agreements and documentation of pay and conditions are available to the workers in national languages and explained to them in language they understand.		Policy related to manpower implementation included payment and working condition as refers to Indonesia regulation is presented in document of "*Perjanjian Kerja Bersama* (PKB)" or collective labour agreement (CLA) of PT Socfin Indonesia with *Badan Kerjasama Perkebunan Sumatera* (BKS-PPS) for period 2026 to 2028, that had registered through Letter dated 4 Feb 2026, and still on process for signing of approval by Ministry of manpower. This CLA is applicable since 31 Jan 2026. Apart from PKB, applicable labour laws regarding payment and working	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			conditions has also mentioned in work agreement with contractors. The PKB and work agreement are provided in Based on interview with workers and trade union representatives, employees understanding towards payment and working conditions as mentioned in PKB and work agreement has considered satisfactory. Latest socialization about PKB was conducted as follow: • Socialization to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization to Division 8 employees on 27 Jan 2026 attended by 50 workers.	

			• Socialization to mill employees on 13 Jan 2026 attended by 34 workers. Apart from CLA, according to information from workers, it was stated that before signing the contract or employment agreement that is available in Bahasa, the workers candidate is required to read the contract carefully. The manager or assistant has also explained the contents of the contract. All workers had received copy of contract agreement.	
6.2.2 (C)	Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members		Detail explanation on applicable minimum wage, allowances, working hours, deduction, overtime, sick leaves, holiday, maternity leave, reason for dismissal, period of notice, etc., were mentioned in the *Perjanjian Kerja Bersama* (PKB) or Collective Labour Agreement (CLA) for period 2026-2028. Meanwhile, for contract or temporary (PKWT) workers, it has well explained in contract work agreement. Those manpower implementation references are available in Bahasa. Samples of work agreement for PKWT workers are as follows: - Agreement no. AL/X/PKWT/Bi/074/2026 with worker name Fajar Kurnia (ID 2705338) as sprayer, valid from 1 Apr 2026 until 30 Jun 2026 - Agreement no. AL/X/PKWT/Bi/096/2026 with worker	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

		name Aditya Siswono (ID 2705360) as sprayer, valid from 1 Apr 2026 until 30 Jun 2026 - Agreement no. AL/X/PKWT/Bi/143/2026 with worker name Widya Waty (ID 27055409) as sprayer, valid from 1 Apr 2026 until 30 Jun 2026 - Agreement no. AL/X/PKWT/Bi/144/2026 with worker name Yuda Prasatia (ID 2705410) as sprayer, valid from 1 Apr 2026 until 30 Jun 2026 Worker's salary of Aek Loba Unit for period 2026 has referred to Letter from General Manager and Head of General Affairs No. UM/PB/R/022/26 dated 13 January 2026, which set at IDR 3,791,847 per month, consisting of IDR 3,589,347 + IDR 202,500 (rice allowance). This value has in accordance with Governor of Sumatera Utara Decree No. 188.44/909/KPTS/2025 dated 24 December 2025, which mentioned that sectoral minimum wage for Asahan District for year 2026 was set at IDR 3,791,847.19/month. Sighted wage simulation for worker on the level/grade during Feb-Mar 2026, for example as follows: • Permanent Workers with ID 2012784	

			(sprayer), ID 2012304 (sprayer), ID 2011894 (security), ID 2011700 (foreman), ID 2012324 (workshop), ID 2012977 (harvester), ID 2012949 (maintenance), ID 2012163 (heavy equipment operator), ID 2012841 (truck helper), ID 2109762 (paramedic), ID 2011744 (driver), ID 2011427 (mill process operator), ID 2011713 (security), ID 2013038 (workshop), ID 2012560 (upkeep), ID 2007691 (upkeep), ID 2011997 (upkeep), ID 2007555 (upkeep), ID 2012954 (upkeep), ID 2000024 (security), ID 2000033 (foreman), all shows basic wage higher than applicable minimum wage. • Temporary workers (PKWT) with ID 2705410, ID 2705338, ID 2705360, ID 2705409 (all are sprayers) with basic wage higher than applicable minimum wage. • Unit management shows simulation on premium payment on weighbridge operator against overtime calculation and found that total premium obtained during period Jan-Apr 2026 were higher that overtime calculation. Furthermore, payment on overtime for processing operators in Aek Loba POM comply with applicable regulations. In general, the lowest level workers on the estate and mill could obtain total income ranged from IDR 4.00 to IDR 5.00 million per month.	

			Overall, there is no payment below minimum wage of Asahan District. There is proof of rice allowance for all workers as regulated in PKB, sample period Mar 2026, all workers signed the rice acceptance based on gross eligible quantity dated 14 March 2026.	
6.2.3 (C)	There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements		Unit of certification shows several documents related to manpower regulation implementation, for example as follows: • Payment of salary has verified to each employee in sampled estates and mill for period April 2026. In general, basic salary was in accordance with applicable regulation in 2026, which was about more than District minimum wage, and different amounts of salary obtained is only affected by number of attendances, work performance and debt, without taking gender into account. • As for contractor workers, which mostly work for upkeep and replanting activities, it was known that the payment has in accordance (same or more) with district minimum wage. • Salary deduction has subjected to BPJS (in certain percentage), personal loan (if any), and trade union fee.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Calculation of overtime as verified through Mill Operators and security for period Jan-Apr 2026, and found that it has in accordance with applicable regulation. As supported documents, sighted overtime order letter that signed by employee and its supervisor. Furthermore, verification of premium payment has been conducted on Weighbridge Operator, and found that it has higher as compared to the overtime payment method. • Maternal leave for giving birth has given for three months, that should be approved by paramedic, Administration/HR Head and Manager. Sample. Sample checked for maternity leave form of worker name HSF (worker div. IV), got maternity leave for 45 days on 25 Oct 2025 until 8 Dec 2025, based on recommendation of clinic's doctor on 25 Oct 2025. Annual leave is given to workers at least 12 days per year. Sample checked for annual leave form of worker name T (harvester), took leave for 2 days on 28-29 Apr 2026, requested on 28 Apr 2026 and approved by supervisors and manager.	
6.2.4 (C)	The unit of certification provides adequate housing, sanitation facilities, water supplies, medical, educational and		Unit of certification has provided adequate necessity on basic needs, as listed in the following Table:	☒ Conform ☐ Major Nonconformity

	welfare amenities to national standards or above, where no such public facilities are available or accessible. National laws, or in their absence the ILO Guidance on Workers' Housing Recommendation No. 115, are used. In the case of acquisitions of non-certified units, a plan is developed detailing the upgrade of infrastructure. A reasonable time (5 years) is allowed to upgrade the infrastructure		(see facilities table below)	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

No.	**Type of Facility**	**No of Unit**	**Location**
1	Football field	6	Div. I, III, IV. V, VII, VIII
2	Badminton court	4	Div. I/II, III, V, VIII, POM
3	Tennis court	1	Div. III
4	Mosque	8	All estate Div. and POM
5	Church	2	Div. III, VIII
6	Cemetery	2	Div. III, VIII
7	Bus stop	2	Div. III, IV
8	School bus	2	POM
9	Reading house	1	Div. III
10	Childcare and Mothercare	8	All estate Div. and POM
11	Early childhood education (ECE or PAUD)	6	Div. I/II, IV, V, VI, VII, VIII

			<table><tr><td>12</td><td>Clinic Pratama</td><td>1</td><td>Manager Office</td></tr><tr><td>13</td><td>Employees housing</td><td>10 62</td><td>All estate Div. and POM</td></tr></table> Based on observation of housing areas for mill and estate employees at Division 4 & division 5, it was known that house condition and other building facilities were considered satisfactory. Electricity and clean water were available. There are no issues regarding water contamination, sanitation system and domestic waste management. Furthermore, based on interviews with workers, it was known that maintenance and reparation were well implemented by estate management. Complaints regarding reparation will be responded and immediately take action within a week. Besides, company has set Program and Realization of Renovation for Houses and Buildings for year 2026 to ensure the facilities are in good condition. Since the Aek Loba Unit is not remote, access to shops, markets, and other public facilities is relatively good. Shops sell daily needs that could be found in every emplacement at a	

<table>
<tr><td></td><td></td><td></td><td>regular/affordable price. To support their work with Rice Supplies, PT Socfin Indonesia has provided their worker with a rice allowance.

As effort to keep the environment of housing areas clean and safe, there are monthly documentation reports of OHS Patrols, lastly was in April 2026, where the civil foreman do monitoring of environment conditions at houses and public facilities, including the ditches to be free from weeds and trashes.</td><td></td></tr>
<tr><td>6.2.5</td><td>The unit of certification makes efforts to improve workers' access to adequate, sufficient and affordable food.</td><td></td><td>Unit management has provided rice allowance converted into money, as mentioned in CLA Article V Point 1 and Point 2a, with detail as follows:
<table><tr><th>Rice Allowance</th><th>(kg)</th><th>Note-</th></tr><tr><td>Worker</td><td>15.00</td><td>-</td></tr><tr><td>Wife (not employee)</td><td>9.00</td><td>-</td></tr><tr><td>Kids (max. 3 children)</td><td>7.50</td><td>Detailed in Point 4</td></tr></table>
Location of Aek Loba mill and all estate supply base operational areas were very closed government road, which takes time approximately about 5 to 15 minutes from estate housing complex by motorbike. Access from government roads to the nearest traditional market in sub-district areas is also considered</td><td>☒ Conform
☐ Major Nonconformity
☐ Minor Nonconformity
☐ Opportunity for Improvement
☐ Not Applicable (justification required)</td></tr>
</table>

			close and takes less than 30 minutes by motorbike. Weekly market spots were available and mobile vegetable sellers were also allowed to conduct their activities inside the employees' housing complex. Unit management also allowed their employees to open a small shop to sell a basic need with reasonable prices. Moreover, unit management also allows workers to plant vegetables around the housing areas. In short, there are no issues regarding food access.	
6.2.6	A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours. PROCEDURAL NOTE: The RSPO Labour Task Force will prepare guidance on the DLW implementation, including details on how to calculate a DLW, expected for 2019. The RSPO Secretariat will endeavour to carry out DLW country benchmarks for palm oil producing countries in which RSPO members operate and for which no Global Living Wage Coalition (GLWC) benchmarks exist		Since there is no decent living wage standard in Indonesia, thus the unit of certification has implementing regulation on minimum wages to its employees for period 2026, as mandated through Decree of Governor of Sumatera Utara No. 188.44/909/KPTS/2025 dated 24 December 2025, which mentioned that sectoral minimum wage for Asahan District for year 2026 was set at IDR 3,791,847.19/month. This policy had adopted by unit management, which presented though Letter from General Manager and Head of General Affairs No. UM/PB/R/022/26 dated 13 January 2026, which set at IDR 3,791,847 per month, consisted of IDR 3,589,347 + IDR 202,500 (rice allowance). This value has in accordance with Governor of Sumatera Utara Regulation.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Prevailing wage and in-kind benefit for period 2026 is summarized in the following Table (in IDR): Basic salary + rice allowance Rp 4,200,000 ~ 4,827,750 Annual bonus Rp 1,050,000 Holy-day allowance (THR) Rp 350,000~402,313 Manpower insurance (BPJS-TK) Rp 151,231 Water Rp 97,500~487,500 Meat and entertainment Rp 25,271 Medical care Rp 50,000 House Rp 999,375 Pension + *jubilaris* + good will Rp 417,469 ~ 428,206 Total: Rp 7,189,615~8,270,415 Based on those calculations dated 13 Jan 2026, it is concluded that prevailing wages and in-kind benefits paid by company can meet the basic needs of the workers and their family.	
6.2.7	Permanent, full-time employment is used for all core work performed by the unit of certification. Casual, temporary and day labour is limited to jobs that are temporary or seasonal		Unit of certification still consistent in determining core work, as refers to Indonesian Palm Oil Business Association (GAPKI) Decree No. SK/002/PPG/II/2013 dated 08 February 2013 about flow of activities in the implementation of work in the palm oil business plantation sector which in accordance with law No. 13 in 2003 about manpower Article 64 to 66,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Minister of Manpower Regulation No. 19 in 2012 Article 3 Point 2c and Article 4 about job contracting requirements and GAPKI meeting result dated 18 January 2013, which stated that core work for oil palm plantation are harvesting and mill operations. Based on list of employee review for period 2026, it is known currently that those core activities had been done by permanent workers. Unit of certification has employed permanent worker, and the lowest level worker is Daily Permanent Worker (*Kerja Harian Tetap – KHT as SKU*). The working contract for permanent worker applied is Collective labour Agreement (CLA/PKB) BKS-PPS with PP.FSP.PP-SPSI period 2026-2028. There were contractor workers operated at company's estates, they employed by Cooperative of Konsumen Maju Lestari to work as upkeep worker. Each outsourcing worker is casual worker and has written contract with both contractors to work at Socfin areas. The contract has signed by all workers and registered to Asahan District Manpower Agency. The company has also employed PKWT workers as harvesters due to peak crop season, and it has been reported to Manpower Agency, as shows through registration of contract worker (PKWT) of 53 harvesters during peak season from May 2025 to July 2025 to	

			Manpower Agency of Asahan District No. 500.15.12.2/1559/III-DKT/V/2025 dated 05 May 2025. After 1 month extension of contract period until 31 August 2025, there are recruitment process for harvesters as seen on vacancy announcement No. AL/X/Bi/609/25 dated 10 oct 2025. Since September 2025, there are no more PKWT workers as harvesters. From the selection of candidates of permanent harvesters, there are 23 workers chosen where previously worked as PKWT harvesters.	
Criterion 6.3: The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer facilitates parallel means of independent and free association and bargaining for all such personnel				
6.3.1 (C)	A published statement recognising freedom of association and right to collective bargaining in national languages is available and is explained to all workers in languages that they understand, and is demonstrably implemented		Unit of certification policy towards recognizing freedom of association and right to collective bargaining is presented in document of "*Kebijakan Kebebasan Berserikat*" or freedom of association policy that issued by Principal Director on 01 June 2019. The policy stated that organizations acknowledge that workers have the right to opinion, associate, right to join in a labour union, and right to collective bargaining. The policy is available in Bahasa. The policy has been communicated annually to all stakeholders, as the latest is summarized	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			as follows: • Socialization of Company policies and procedures to Division 1 employees on 6 Jan 2025 attended by 27 workers. • Socialization of Company policies and procedures to Division 2 employees on 6 Jan 2025 attended by 16 workers. • Socialization of Company policies and procedures to Division 3 employees on 6 Jan 2025 attended by 16 workers. • Socialization of Company policies and procedures to Division 4 employees on 6 Jan 2025 attended by 16 workers. • Socialization of Company policies and procedures to Division 5 employees on 6 Jan 2025 attended by 22 workers. • Socialization of Company policies and procedures to Division 6 employees on 6 Jan 2025 attended by 27 workers. • Socialization of Company policies and procedures to Division 7 employees on 6 Jan 2025 attended by 50 workers. • Socialization of Company policies and procedures to Division 8 employees on 6 Jan 2025 attended by 27 workers. • Socialization of Company policies and procedures to mill employees on	

			6 Jan 2025 attended by 30 workers. There were Bipartit and labour union existed of plantation in mill and estate, summarized as follows: **Bipartite** Bipartite of PT Socfindo Aek Loba Unit for period 21 May 2024 to 20 May 2027 has approved through Head of Manpower Agency of Asahan District Decree No. KEP.500/15.13.2/4304/III-DKT/XI/2024 dated 4 Nov 2024, with Registration No. 02/III-DKT/V/2022. The committee consists of 22 representatives from employer and employees with equal proportion. **Labor Union** • SPSI Committee for period 2022 to 2027, with appointment through Head of SPSI Decree No. SK.491/ORG/PC.FSP.PP-AS/X/2022 dated 07 October 2022, that had registered in Manpower Agency of Asahan District through Letter No. 2241/III-DKI/VI/2022 dated 28 June 2022, with Registration No. 39/DTK-VIII/2001. Based on list of trade union members, it was known that up to Apr 2026, number of members was 970 workers. • KSPSI 1973 Committee for period 2021 to 2026, with appointment through Head of KSPSI Decree No.	

			002/SKEP/PC-FSPPP-AS/I/2021 dated 09 January 2021, that had registered in Manpower Agency of Asahan District through Letter No. 0194/III-DKT/I/2021 dated 14 January 2021. Based on list of trade union member, it was known that up to Apr 2026, number of members was 170 workers. There are no migrant workers in the unit of certification operational areas. Most of workers were able to spoke on the same language (Bahasa Indonesia).	
6.3.2	Minutes of meetings between the unit of certification with trade unions or workers representatives, who are freely elected, are documented in national languages and made available upon request		Minutes of trade union internal meeting and meeting between union and employer representative were satisfactory documented, as shows through several minutes of meeting, for example as follows: • Bipartite: latest meeting was conducted on 25 Feb 2026, attended by 11 representatives (including SPSI and KSPI 1973. No specific negative issued being discussed within both parties. The discussion was about proposal of premium allowance for workers. SPSI: latest internal meeting was conducted on 3 Apr 2026, attended by 20 participants, with discussion about screening of BPJS memberships and registration. Also meeting date 6 Mar 2026, attended by 21 participants, with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			discussion about prevention of bad social issue (drugs and alcohol).	
6.3.3	Management does not interfere with the formation or operation of registered unions/ labour organisations or associations, or other freely elected representatives for all workers including migrant and contract workers		Based on reviews towards trade union of SPSI and KSPSI 1973 committee members, it was known that mill and estate management has allowed it workers to form a trade union, which recognized by national regulation. Furthermore, there were no PT Socfindo Aek Loba Unit structural employees on the labor organization. Based on interviews with representatives from both trade unions, it was known that PT Socfindo Aek Loba Unit mill and estate management do not interfere formation and operation or decision being made by Trade Union committee. Moreover, mill and estate management have provided facilities for union activities.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 6.4: Children are not employed or exploited.				
6.4.1	A formal policy for the protection of children, including prohibition of child labour and remediation is in place, and included into service contracts and supplier agreements		Unit of certification policy towards prohibition of child labour (stated as children under 18 years old) is presented in document of "*Kebijakan Perlindungan Anak*" or child protection policy that issued by Principal Director on 01 June 2019. The policy stated that company does not tolerate the use of child labor in	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			plantation and its facilities. Company does not employ worker under age 18 years old, in accordance with UN about Child Rights which defines “child” as everyone under age 18 years old. Furthermore, it also mentioned in contractor work agreement. The policy had communicated annually to all stakeholders, as the latest is summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies	☐ Not Applicable (justification required)

			and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri)	
6.4.2 (C)	There is evidence that minimum age requirements are met. Personnel files show that all workers are above the national minimum age or above company policy minimum age, whichever is higher. There is a documented age screening verification procedure		As explained in Indicator 6.4.1, It was known that child labor has defined for everyone under 18 years old. Based on review towards contractors' workers data (sample) and company employee data during period of Apr 2026, it was known that there is no worker under 18 years old, with data on the youngest worker with initial AS (ID 2705360), born on 25 Dec 2007, join the company on 1 Apr 2026 (more than 18 years old). Based on interview with representative	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			from Trade Unions, Gender Committee, and workers from estate and mill, it was known that child under 18 years old is not allowed to work in all unit of PT Socfindo. Furthermore, administration management has maintained copy of workers identity card (known as KTP) and family card (known as KK).	
6.4.3 (C)	Young persons may be employed only for non-hazardous work, with protective restrictions in place for that work.		As mentioned in Indicator 6.4.3, it was known that there were no child workers (under 18 years old) within mill and estate operational areas, when they started joining the company.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
6.4.4	The unit of certification demonstrates communication about its 'no child labour policy and the negative effects of child labour, and promotes child protection to supervisors and other key staff, smallholders, FFB suppliers and communities where workers live		Socialization of not allowing child workers was conducted through several methods, as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) • Socialization of Company policies and procedures to communities of surrounding villages on 2 Feb 2026,	

			101 participants, and 20 Dec 2025 specifically for village Heads of Aek Korsik, Aek Ledong, Ledong Barat, military services, and Subdistrict Head. Based on interviews with representative from trade union, gender committee, and workers from estate and mill, it was known that there are no child labour within mill and estate operational areas. Furthermore, it also stated that no child labour policy had communicate during muster morning by Foreman and/or Assistant.	
Criterion 6.5: Policies and procedures in place to protect workers' rights.				
6.5.1 (C)	A policy to prevent sexual and all other forms of harassment and violence is implemented and communicated to all levels of the workforce		Unit of certification policy towards preventing sexual and other form of harassment and violence is presented in document of "*Kebijakan Pencegahan Kekerasan dan Pelecehan*" or violence and harassment mitigation policy that issued by Principal Director on 01 June 2019. The policy stated that it is applicable for all workers, suppliers, and contractors of PT Socfindo. The policy has been communicated annually to all stakeholders, as the latest is summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima	

			Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) Based on interview with representatives from Trade Unions, Gender Committee, and workers from mill and estates, it was known that implementation towards gender, women rights, and any case related with sexual and other form of harassment and violence, never happened during period 2025 to May 2026. In general, workers know how to file a grievance or complaint that could be conducted through involvement of Trade Union, Gender Committee, and/or put the complaint letter to the suggestion box.	
6.5.2 (C)	A policy to protect the reproductive rights of all, especially of women, is implemented and communicated to all levels of the workforce		The policy regarding women reproductive rights is presented in document of "*Kebijakan hak Reproduksi*" or reproduction right policy that issued by Principal Director on 01 June 2019. The policy stated that the policy was applicable for all workers, suppliers, and contractors of PT Socfindo. Women workers who take leave for breastfeeding shall receive a full salary. Furthermore, it	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			is also mentioned in contract agreement Article II and in the collective work agreement (PKB) Article IV Point 6, Article VIII, and Article XIV Point 4.a/b. The policy has been communicated annually to all stakeholders, as the latest is summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7 employees on 27 Jan 2026 attended by 33 workers.	

			• Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) Based on interview with gender committee representatives, as well as with female workers (pesticide applicators), it was known several knowledge of workers understanding, such as: • Female employees are entitled to maternity leave 1 ½ months before childbirth and 1 ½ month after delivery (total maximum for three months). Furthermore, the company shall allow female workers sufficient opportunity to breastfeed their babies. • Pregnant and breastfeeding women, it was strictly prohibited to works with	

			agrochemicals, and to be transferred to the non-agrochemicals' application works (example: manual weeding). Unit management has provided menstrual leave for female workers where they are entitled to leave during the first two days of menstruation. Menstruation leave was given to female worker for 2 days off without any salary deduction, as previously approved by its upper coordinate and clinic paramedics.	
6.5.3	Management has assessed the needs of new mothers, in consultation with the new mothers, and actions are taken to address the needs that have been identified		Unit of certification shows report of new mother identification that was approved by Unit Manager, which is presented in document Form No. SOC/Form/4.07-01 (Rev. 0) dated 18 May 2024. The report informed that there was 1 new mother in Division I (initial H) with baby still below 2 years old. Sighted pregnancy monitoring record, and questionnaire of new mother identification signed by the respective workers on 16 May 2026, which contained several questions with subjects on breastfeeding and breastmilk, childcare, contraception, entrepreneurship, workers knowledge understanding, household matters, and identification of needs. Among aspirations identified is presented as follows: • Socialization on health living, mother	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			care and childcare by clinic paramedics. This matter has been accommodated by clinic paramedics, which also part of gender committee. Clinic and childcare were available onsite. • Provision of childcare for female workers with toddlers. • Early childhood education (known as PAUD). A proper place for breastfeeding (a corner) and/or giving some paid break times during working hour for breastfeeding activities. This is confirmed during interview with representative of gender committee.	
6.5.4	Grievance mechanism, which respects anonymity and protects complainants where requested, is established, implemented and communicated to all levels of the workforce.		Mechanism on handling employee grievance and complaints is presented in several documents, as follows: • Document of "Kebijakan Pengaduan" or grievance policy dated 01 June 2019. • Procedure No. SOC-PSM.9.02 dated 01 March 2020 about social complaint, that separated into internal and external complaints, that covered several subjects towards dissatisfaction experienced by internal employees, discriminatory treatment, sexual harassment and violence at workplace, violations of reproductive rights for women workers, whistle-blower, and human rights defender.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Collective labor Agreement (CLA) 2022-2024 Article XXIII Point 1 to 3. • Company registered system that could be accessed through stsupport@socfindo.co.id. Grievance data is registered in this system and reported regularly to Medan Headquarters. The list contains data including grievance number, estate/department, type (external/internal), detailed issues, date of input, and status (logged/close). Those systems mentioned above are open to all affected parties (internal and external), which aim to mitigate and resolve disputes in an effective, timely and appropriate manner, ensuring anonymity of complainants and whistleblowers. Socialization of policy had conducted to the affected parties. In Unit level, Administrative Staff (KTU) will be the person in charge for complaint follow up and monitoring, while for PT Socfindo as corporate, this matter will be monitored by Sustainability Department Officer. Whistle-blower identity will be protected. Time of respond shall be less than 10 days. Any grievance and complaint could be directly delivered to several media, such as delivered directly for mediation to the PIC and/or upper-	

			oordinate, submitting letter to suggestion box in the mill or estate office, involvement of Trade Union, Gender Committee, and Bipartite, or directly sent to Head Office in Medan. The mechanism was communicated annually to all stakeholders periodically, as for the latest in 2026 is summarized as follows: • Socialization of Company policies and procedures to Division 1 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 2 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 3 employees on 27 Jan 2026 attended by 30 workers. • Socialization of Company policies and procedures to Division 4 employees on 27 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures to Division 5 employees on 27 Jan 2026 attended by 40 workers. • Socialization of Company policies and procedures to Division 6 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to Division 7	

			employees on 27 Jan 2026 attended by 33 workers. • Socialization of Company policies and procedures to Division 8 employees on 27 Jan 2026 attended by 50 workers. • Socialization of Company policies and procedures to mill employees on 13 Jan 2026 attended by 34 workers. • Socialization of Company policies and procedures attended by 7 workers of PT Surya Baru Prima Nusantara and 16 Feb 2026 attended by 7 workers of Cooperation Maju Lestari. • Socialization of Company policies and procedures to Contractors on 18 May 2026, attended by 5 drivers of CPO transporters (Gunung Kawi) and representatives of PK transporters (Asri) Based on observation to mill and estate office, this mechanism has displayed on information board. Furthermore, based on interview with representatives from Trade Unions, Gender Committee, and workers from mill and estates, it was confirmed that unit management has keeping the anonymous complaints in a logbook called "*Catatan Keluhan Sosial Internal & Eksternal*". Moreover, gender committee is responsible for receiving and managing complaints received from	

			female workers (if any).	

Criterion 6.6: Work is voluntary and specific labor policy and procedures are implemented.				
6.6.1 (C)	All work is voluntary and following are prohibited: • Retention of identity documents or passports • Payment of recruitment fees • Contract substitution • Involuntary overtime • Lack of freedom of workers to resign • Penalty for termination of employment • Debt bondage • Withholding of wages		Unit of certification commitment regarding not to recruit illegal migrant workers, included retention of identity card, contract substitution, involuntary overtime, penalty for termination, debt bondage, etc. is presented in code of Conduct or ethical policy of PT Socfin Indonesia No. SOC/Dp/4.01-64 Point 13, and Policy of no forced labor that signed by Principal Director on 01 June 2019. PT Socfindo committed to not employ migrant workers. Based on document review, interview with workers, and field observation, it was known that worker activities were based on contract agreement that contains agreements include working time, dependents, payroll and consent of both parties. Working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc., has clearly described in the CLA 2026-2028. Job descriptions were presented in contract agreement which was agreed by both parties (employer and employee) through signed and legal stamp. Looking to the several online sources, it was known that there were no negative case related to forced labour, debt bondage, contract substitution, involuntary overtime, lack of freedom of workers to resign, penalty for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			termination of employment, withholding of wages, etc in the unit of certification operational areas. This matter had verified through interview with representative from Trade Unions, Gender Committees and several workers from mill and estate. There is no involuntary overtime practice found at PT Socfin Indonesia Aek Loba Unit. According to document verification, it was known that any overtime order has been signed and agreed by the workers themselves. Interview result with workers and pay slips checked found that there's no extraordinary deduction of debt made by company. Moreover, based on list of employees in sampled units for April 2026 review, it was known that there are no migrant workers within mill and estate operational areas. All employees were mostly locals. The workers have only required to provide copy of family card (KK) and identity card (KTP). No penalty given for termination for permanent and contract workers. Furthermore, based on payment slip review of Security, Harvester, Upkeep workers and Mill Operator for period March to May 2026, it was known that premium and/or overtime has been paid proportionally, in accordance with	

			manpower regulations.	
6.6.2 (C)	Where temporary or migrant workers are employed, a specific labour policy and procedures are established and implemented		As mentioned in 6.1 and 6.2 above, it was known that both mill and estates have temporary workers (PKWT) and not have migrant workers. The PKWT workers were bound by direct agreement between management and relevant workers or through outsource company. This agreement was made in local language (Bahasa) and signed by both parties. In the PKWT agreement already clearly mentioned regarding rights and obligations refer to applicable Labour Laws. Based on interviews with contract workers, as well as with trade unions and gender committee representatives, it was known that there is no negative issues related to involuntarily overtime, debt bondage, withholding of wages, lack of freedom to resign, and or payment of recruitment fees. Actual practices	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			evidence shows that there is not involuntarily overtime, and force labor as seen in overtime form and annual leave records. Furthermore, there are no migrant workers nor trafficked labour. All workers were mostly locals.	

Criterion 6.7: Appropriate health and safety measures are in place.				
6.7.1 (C)	The responsible person(s) for H&S is identified. There are records of regular meetings between the responsible person(s) and workers. Concerns of all parties about health, safety and welfare are discussed at these meetings, and any issues raised are recorded		The Manager is the assigned person responsible for H&S issues, and also appointed as the chairman of H&S Committee (P2K3), in accordance with the Minister of Manpower Regulation No. 13 of 2025. The H&S Committee (*P2K3*) has been formally approved by the Manpower Agency of *Sumatera Utara* Province, no. 500.15.18/202-7/DISNAKER/IV/2026 dated 29/4/2026. H&S expert certificate holder is Mr. Ms, register no. 0254170125/Q-AK3U/12/I/2025 dated 17/1/2025 valid until 17/1/2028. The H&S Committee conducts meeting regularly monthly. The most recent meeting was conducted on 05/3/2026. A review of the minutes meeting confirmed that among agendas discussed, included the following items: - Review of previous minutes meeting, - Review of incidents/LTA records, - Workplace safety - Hygiene awareness, - PPE, and - Any concerns of workers about	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			safety, health and welfare During field visit, interviews with workers informed that daily meeting is conducted prior to work (*apel pagi*), covering topics such as PPE and safety awareness, hygiene practices, and health care.	
6.7.2	Accident and emergency procedures are in place and instructions are clearly understood by all workers. Accident procedures are available in the appropriate language of the workforce. Assigned operatives trained in first aid are present in both field and other operations, and first aid equipment is available at worksites. Records of all accidents are kept and periodically reviewed.		The unit of certification shows emergency and work accident response procedures that are documented in Indonesian and include: • SOP for Emergency Preparedness and Response (SOC/PSM/4.08), • Accident Reporting and Investigation Procedures (SOC/PSM/4.14), • Procedure for Diagnosis and Reporting of Occupational Diseases (PAK) (SOC/PSM/4.23), • LK3 Monitoring and Measurement Procedure (SOC/PSM/4.09), • Accident Reporting and Investigation Procedure (SOC/PSM/4.14), Scope includes handling and reporting of work accidents and Occupational Diseases, • SOP for Emergency Preparedness and Response (SOC/PSM/4.08) covers Scope: emergency preparedness and response activities in plantations, factories and other supporting units. The procedures were written in Bahasa	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Indonesia, are designed to address identified emergency situations, including fires, earthquakes, chemical spills, and accident at workplace. The emergency response team has also been established. The team members and workers have been trained to respond an emergency situation, with drills conducted at least once a year. The most recent drill was conducted on 17/4/2026 attended by emergency team from Aek Loba POM and estate and also surrounding village. Interviews with selected workers during the field visit to POM and the estate demonstrated their awareness of emergency procedures. The UoC has a licensed first aider that endorsed by the Manpower agency of *Sumatera Utara* Province, in accordance with the Minister of Manpower Regulation No. 15 of 2008, on behalf Mr. Irvan Matondang, registration no. 004/DTKDT/SU/I/2025. dated 06/1/2025 valid until 06/1/2028 Additionally, all field foreman has been trained in first aid and always carry first	

			aid kit on-site. Record of first aid training for field foreman are documented, for example, conducted on 05/5/2025 attendance from Aek Loba POM was 26 participants and from estate 38 participants. The first aid kits carried by field foreman were inspected during field verification at the harvesting and spraying activities, and the contents was accordance with regulation. Accidents statistics are maintained and regularly reviewed during Safety Committee meeting. Accident and injuries are recorded using the LTA metric. All accident happened were investigated, for example, accident investigation report on behalf Mr. Dedi Nugroho (Harvester). Accident happens on 31/03/2026 and accident was reported work insurance on 31 March 2026 . Accident also was reported in the P2K3 report to the Manpower Agency of North Sumatera Province for example on Quarter I of 2026 was reported on 09 April 2026.	
6.7.3 (C)	Workers use appropriate personal protective equipment (PPE), which is provided free of charge to all workers at		The organization has established a procedure to ensure that all worker are	☒ Conform ☐ Major Nonconformity

	the place of work to cover all potentially hazardous operations, such as pesticide application, machine operations, land preparation, and harvesting. Sanitation facilities for those applying pesticides are available, so that workers can change out of PPE, wash and put on their personal clothing.		provided with and use PPEs as required, based on their job type and the identified hazards outlined in the risk register, in accordance with the SOP "*Pengendalian Alat Pelindung Diri/APD*" (document no. SOC/PSM/4.21, Edition 01 revision 02 dated 01/10/2010. Observation during field inspection at Mill workstations, harvesting operation, spraying operation, sighted workers were seen wearing PPEs such as safety shoes, safety helmet, rubber boot, googles, cotton gloves, and apron to cover all potentially hazardous operation. Interviews with the workers confirmed that cost of PPEs is borne by the company. Records of PPE issuance is maintained individually and managed by storekeeper, for example: - Pesticide applicator Div V, distributed on 07/03/2026 consist of rubber glove and boots. - Boiler operator, distributed on 06 May 2026 consist of safety shoes. Site inspection at Divison V, sighted sanitation facilities for pesticide operator are provided include the individual	☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			clothing locker. Wastewater from sanitation facilities is collected and used as mixing water. Interviews with selected pesticide applicators, the workers change out of their PPEs, wash, and put on their personal clothing after spraying activities. MSDS for the pesticides used are available for easy reference, and are displayed in the pesticide storage room and mixing areas.	
6.7.4	All workers are provided with medical care and covered by accident insurance. Costs incurred from work related incidents leading to injury or sickness are covered in accordance with national law or by the unit of certification where national law does not offer protection		Based on a review of the employee list as of April 2026, it is known that the number of employees are 1160 permanent workers and 70 temporary workers. The company can show proof of payment for *BPJS Ketenagakerjaan* and *BPJS Kesehatan* with details of billings *BPJS Kesehatan* period of April 2026 for 1160 for permanent workers and 70 for temporary workers which have been paid through Bank Mandiri on 08 April 2026. Based on the results of interviews with workers at the Estate and Mill, it is known that the company has provided employment insurance to all workers and health insurance to workers and their families (wives and children). The workers already hold BPJS cards and know the registration number.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			Unit certification also shown the proof that the insurance is still valid by showing the claim of work accident to BPJS *Ketenagakerjaan* for work accident of mill workers (initial W) on 18 May 2024 and has been reported to BPJS *Ketenagakerjaan* in the form of *Laporan Kasus Kecelakaan Kerja Tahap 1* on 18 May 2024.	
6.7.5	Occupational injuries are recorded using Lost Time Accident (LTA) metrics		The UoC has recorded LTA case as seen in the document titled "*Frekuensi Rate and Severity Rate Kebun Aek Loba*". The LTA record updated monthly by OSH expert with details for period of 2025 are: • Aek Loba POM on 2025: 351,432 man-hours, incident 1 case with 13 LTA • Aek Loba estate on 2025: 2,186,139 man-hours, incident 3 case with 29 LTA	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment				
Criterion 7.1: IPM plans are implemented and monitored to ensure effective pest control.				
7.1.1 (C)	IPM plans are implemented and monitored to ensure effective pest control.		The UoC has a documented IPM plan as outlined in the document titled *"Rencana Pengelolaan Pestisida dan Hama Terpadu"*, which was prepared by the Agronomy Department and signed by the General Manager in January 2025, including the following aspects: • Pest identification and monitoring through a monthly census. • Optimizing the use of natural predators and minimizing pesticide usage by planting beneficial plants and introducing *Tyto alba*. • No prophylactic use of pesticides. • Reviewing the plan to adapt to current conditions, such as replanting activities. • The use of fire for pest control is prohibited. Pest monitoring is conducted monthly, and records of pest infestations and control actions are available. For example, Scud 100 EW (Cypermethrin)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			was applied in Block 017, Division I, to control the spread of *Oryctes* beetles. The decision to use chemicals was based on the pest monitoring records from December 2025. The records indicate that 3.94 liters of Scud 100 EW were applied to an area of 56.18 ha. During the field visit, it was observed that beneficial plants had been planted on both sides of the main road within the estate, as recorded in the planting realization data for 2026 in Block 12, Division II. Additionally, owl boxes (*barn owl boxes*) have been installed at several locations within the estate, as observed in Block 136, Division VI, with the boxes found to be active. Training on the IPM (Integrated Pest Management) approach has been conducted for pest control officers and field foremen, for instance, on 23/02/2026, which was attended by 58 participants.	
7.1.2	Species referenced in the Global Invasive Species Database and CABI.org are not to be used in managed areas, unless plans to prevent and monitor their spread are implemented.		The UoC cultivates *Turnera subulata* and *Antigonon leptopus* as beneficial plants. Although *Antigonon leptopus* is listed as an invasive species under the Regulation of the Minister of Environment and Forestry Number P.94/MENLHK/SEKJEN/KUM.1/12/201	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			6 and the Global Invasive Species Database (CABI.org), the UoC has implemented an intensive control system. The cultivation is strictly limited to roadside access areas to facilitate effective monitoring and prevent uncontrolled dispersal into the surrounding environment.	
7.1.3	There is no use of fire for pest control unless in exceptional circumstances, i.e. where no other effective methods exist, and with ap prior approval of government authorities. [For NI to define process]		The use of fire is strictly prohibited for pest control. The UoC has established procedures to manage pest control as follows: • Procedure titled *"Pengendalian Terpadu Hama Oryctes"* (Document No. SOC/PSM/7.10-11, Edition 01, Revision 05, dated 01/10/2020). • Procedure titled *"Pengendalian Penyakit Ganoderma Secara Terpadu"* (Document No. SOC/PSM/7.10-12, Edition 01, Revision 02, dated 01/4/2015). • Procedure titled *"Pengendalian Hama Terpadu Ulat Pemakan Daun Kelapa Sawit"* (Document No. SOC/PSM/7.10-13, Edition 01, Revision 06, dated 01/1/2020). • Procedure titled *"Pengendalian Hama Tikus Secara Terpadu"* (Document No. SOC/PSM/7.10-	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			21, Edition 01, Revision 03, dated 13/1/2020). There is no indication that fire is used for pest control, as observed during field verifications and worker interviews.	
Criterion 7.2: Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.				
7.2.1 (C)	Justification of all pesticides used is demonstrated. Selective products and application methods that are specific to the target pest, weed or disease are prioritised.		UoC has demonstrated that the pesticides used are specific to the targeted weeds, pests, or diseases. A list of the pesticides used is available, including information on brand names, active ingredients, LD50 values, and target descriptions. For instance, Round Up 480 SL, with the active ingredient Glyphosate and an LD50 value of >5000 mg/kg, is indicated as a non-selective and systemic herbicide used to control grasses and broadleaf weeds. This pesticide is applied around the individual oil palm palm circles (*piringan*) and along the harvesting paths (*pasar pikul*). Interviews with the estate management confirmed that several strategies are implemented to avoid or prevent pesticide resistance, including: • Pesticides are selected based on specific targets that pose minimal impact on workers and	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			the environment. Pesticides categorized under WHO Class Ia/b, including paraquat, are avoided. • Pesticides are applied at the most effective dosage. • Pesticide usage is reduced through IPM techniques, such as maintaining and planting beneficial plants, as well as introducing natural predators (*Tyto alba*) to control rat populations. These practices were further verified through interviews with pesticide applicators and direct observations during field visits.	
7.2.2 (C)	Records of pesticides use (including active ingredients used and their LD50, area treated, amount of active ingredients applied per ha and number of applications) are provided.		The UoC maintains an operational program that includes pesticide application. Pesticide application records are well-maintained and were provided during the audit. According to these records, for each pesticide utilized, information is recorded regarding the specific block where it was applied, the total volume/quantity of pesticide used (in liters or kg), the total treated area, and the amount of active ingredient applied per hectare. For instance, Roundup 486SL (Glyphosate) was applied by the	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			spraying team interviewed in Block 33, Division II, with an application rate of 200 g a.i./ha. Examples of recorded pesticide data for the year 2025 are as follows: - Dacomin 865 SL (2,4-D Dimethyl amine): application volume 5,056.0 L, active ingredient 0.1330 g a.i./ha, LD50 1,000 mg/kg - Garlon 670 EC (Triclopyr butoxyethyl ester): application volume 761.5 L, active ingredient 0.0426 g a.i./ha, LD50 2,000 mg/kg - Gulmaron 80 WP (Diuron): application quantity 10,988.4 kg, active ingredient 0.0946 g a.i./ha, LD50 2,900 mg/kg - Metaprima 20 WDG (Methyl Metsulfuron): application quantity 409.0 kg, active ingredient 0.0017 g a.i./ha, LD50 5,000 mg/kg - Roundup 486 SL (Isopropylamine glyphosate): application volume 21,026.8 L, active ingredient 0.0958 g a.i./ha, LD50 9,041 mg/kg - Santador 25 EC (Lambda-cyhalothrin): application volume	

			4,400.4 L, active ingredient 0.0025 g a.i./ha, LD50 235 mg/kg - Scud 100 EW (Cypermethrin): application volume 1,668.6 L, active ingredient 0.0054 g a.i./ha, LD50 4,150 mg/kg - Starane 290 EC (Fluroxypyr): application volume 389.3 L, active ingredient 0.0063 g a.i./ha, LD50 1,581 mg/kg Starthene 75 WG (Acephate): application quantity 203.0 kg, active ingredient 0.3713 g a.i./ha, LD50 1,366 mg/kg	
7.2.3 (C)	Any use of pesticides is minimised as part of a plan, eliminated where possible, in accordance with IPM plans.		The UoC minimizes pesticide usage in line with the implementation of its IPM strategies. This includes pest monitoring through the Early Warning System (EWS) and the cultivation of beneficial plants (*Turnera*, *Antigonon*). The utilization of *Tyto alba* as a natural predator to control rat populations has also been implemented. The use of paraquat has been discontinued and replaced with glyphosate. Weed control is conducted via spraying around the palm circles and selective spraying, rather than blanket spraying. These practices were confirmed through interviews with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			pesticide applicators and direct observations during the field verification. During the field visit, it was observed that beneficial plants have been planted on both sides of the main roads within the estate, as recorded in the 2026 planting realization data for Block 12, Division II. Additionally, owl nest boxes have been installed at several locations within the estate, as observed in Block 136, Division VI, with the boxes found to be active.	
7.2.4	There is no prophylactic use of pesticides, unless in exceptional circumstances, as identified in national best practice guidelines.		No evidence of prophylactic or preventative pesticide usage was encountered during the field verification.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.5	Pesticides that are categorised as World Health Organisation Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions, and paraquat, are not used, unless unexceptional circumstances, as validated by a due diligence process, or when authorised by government authorities for pest outbreaks. The due diligence refers to:		Based on pesticide usage records for the 2025 period and interviews with pesticide applicators, the Unit of Certification (UoC) does not utilize pesticides categorized under WHO Class 1A and 1B, nor paraquat. The UoC continuously monitors and evaluates its pesticide usage. Based on the field visit to the chemical	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	a) Judgment of the threat and verify why this is a major threat b) Why there is no other alternative which can be used c) Which process was applied to verify why there is no other less hazardous alternative d) What is the process to limit the negative impacts of the application 7.2.5 e) Estimation of the timescale of the application and steps taken to limit application to the specific outbreak.		storage facility, no stocks of paraquat were encountered.	
7.2.6 (C)	Pesticides are only handled, used or applied by persons who have completed the necessary training and are always applied in accordance with the product label. All precautions attached to the products are properly observed, applied, and understood by workers (see Criterion 3.6). Personnel applying pesticides must show evidence of regular updates on the knowledge about the activity they carry out.		The UoC has a written procedure for the safe handling of agrochemicals as outlined in the SOP titled *"Penanganan Bahan Kimia Berbahaya"*, document No. SOC/PSM/4.10, Edition 01 Revision 02, dated 01/10/2010. Pesticide operators have undergone training on the safe handling and application of pesticides. Training records are available, for instance, a training session conducted on 19/01/2026 was attended by 102 participants. Interviews with pesticide applicators and direct observations during the field visit in Block 33, Division II, demonstrated an awareness of safe handling and usage. They were wearing adequate PPE	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			during work, including safety goggles, aprons, masks, rubber gloves, and rubber boots.	
7.2.7 (C)	Storage of all pesticides is in accordance with recognised best practices.		Observations of the pesticide storage facility confirmed that pesticides are stored in accordance with best practices. The storage room is secured with a lock and managed as a restricted access area. Pesticides are stored on shelves and wooden pallets and grouped based on their active ingredients. Each storage platform is neatly organized and properly labeled with appropriate signage. Hazard symbols are displayed near the pesticide containers, and MSDS are also available. The storage facility is equipped with various emergency response and supporting equipment, such as a safety shower, eyewash station, first aid kit, MSDS, hazard symbols, secondary containment to prevent spillage/leakage, fire extinguisher, and a spill kit. Interviews with the warehouse personnel confirmed that they have attended training on chemical handling, safe storage practices, and risk management. For instance, a training session was conducted on 05/01/2026,	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			which was attended by 8 participants.	
7.2.8	All pesticide containers are properly disposed of and/or handled responsibly if used for other purposes.		UoC has documented procedures guiding the handling of pesticide containers as outlined in the SOP titled *"Prosedur Pengendalian Limbah"* (Document No. SOC/PSM/4.11, Edition 01, Revision 06, dated 01/3/2025). Empty pesticide packaging, classified as hazardous waste under code B104d, is collected and stored in the designated temporary hazardous waste storage facility for further handling, collection, and disposal by a licensed contractor. Some of the packaging is reused as containers for field applications. Interviews with the warehouse personnel confirmed that empty pesticide containers are dispatched to an approved hazardous waste collector with adequate documentation. The latest transfer was made to PT Wahana Hijau Enviro, dated 17/3/2026, with records indicating that 0.09245 tons were handed over. Observations conducted at the housing complexes of Division IV and Division V ensured that no pesticide containers	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			were abandoned or used for other purposes, such as domestic waste bins.	
7.2.9 (C)	Aerial spraying of pesticides is prohibited, unless in exceptional circumstances where no other viable alternatives are available. This requires prior government authority approval. All relevant information is provided to affected local communities at least 48 hours prior to application of aerial spraying.		Based on the results of the field verification and interviews with estate workers, it was confirmed that no aerial spraying activities are conducted.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.2.10 (C)	Specific annual medical surveillance for pesticide operators, and documented action to treat related health conditions, is demonstrated.		UoC maintains an updated list of workers associated with pesticides, including warehouse storekeepers. Based on the list, the number of workers who meet pesticides consists of 83 male workers and 44 female workers. Specific health surveillance for pesticide workers is conducted twice a year. For instance, the monitoring for the first semester of 2025 was carried out in May 2025, while the monitoring for the second semester of 2025 was conducted in October 2025. The medical examination results conducted by a third party, *Klinik Spesialis Anugerah Ibu*, Medan, in October 2025, indicated normal health conditions for	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			all workers.	
7.2.11 (C)	No work with pesticides is undertaken by persons under the age of 18, pregnant or breastfeeding women or other people that have medical restrictions and they are offered alternative equivalent work.		Pregnant and breastfeeding women are prohibited from working with pesticides, as stipulated in the policy titled *"Kebijakan Hak Reproduksi"*, signed by the President Director on 01/6/2019. The estate conducts monthly monitoring of pregnant and breastfeeding women. The latest monitoring was conducted in May 2026, as recorded in the document titled *"Buku Pemantauan Kehamilan Pekerja"* from each Division, and maintained at the estate clinic. Based on these records, it was ensured that the estate does not employ pregnant or breastfeeding women to handle pesticides. This was further confirmed through worker interviews and direct observations during the field visit. Based on the list of pesticide applicators, the number of workers associated with pesticides consists of 83 male workers and 44 female workers, with the youngest worker being 20 years old.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.3: Waste is reduced, recycled, reused and disposed of in an environmentally and socially responsible manner				
7.3.1	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.		The UoC has established a waste management plan as outlined in the procedure titled *"Prosedur Pengendalian Limbah"*, document No. SOC/PSM/4.11, Edition 01 Revision 06, dated 01/03/2025. Identified waste products include domestic, organic, food waste, and non-organic waste (scrap metal, plastics, glass bottles), as well as hazardous waste (chemical containers or other hazardous substances) sourced from both estate and mill operations (ref. *Identifikasi dan Pengelolaan Limbah Kebun Aek Loba*, document No. SOC/Form/4.11-01). The waste management plan encompasses: • All hazardous waste is collected and stored in the temporary hazardous waste storage facility (TPS LB3) for further handling. • All non-hazardous waste is segregated at the source based on organic and inorganic waste types. Organic waste is disposed of in pits behind the houses to be landfilled and compacted, while	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

			inorganic waste is sorted for recycling or other purposes. If it cannot be utilized, the waste may also be disposed of at the designated disposal area. • Burning waste is strictly prohibited. The plan has been implemented and was observed during the field verification. Waste has been collected in gunny sacks or trash bins, segregated by organic and inorganic types. Field verification was also conducted in Division V landfill area. No hazardous waste (LB3) was found being utilized within the housing areas. Nonetheless, the company is encouraged to comprehensively implement the Waste Management Plan dated 02 January 2026, particularly within the employee housing areas. The plan encompasses reduction and recycling programs for plastic (inorganic) waste, as well as the utilization of organic waste into eco-enzymes and compost. **OFI**	

7.3.2	Proper disposal of waste material, according to procedures that are fully understood by workers and managers, is demonstrated.		The waste handling procedure has been socialized to the workers; for instance, evidence of hazardous waste (B3) handling training conducted on 09/01/2026 was attended by 208 participants. Interviews with selected workers indicated that they understand the waste disposal procedures, whereby domestic waste is collected and transported to the designated landfill, while hazardous waste is collected for further handling in compliance with Indonesian regulations. Evidence of the implementation of the waste management plan includes: • Effluent disposal permit from the Head of the Investment and One-Stop Integrated Services Agency (DPMPPTSP) of Asahan Regency No. 503/IPAL/DPMPPTSP/0001/II/2021 dated 15 February 2021, and Letter No. S.768/F.1/JFT/PKL.2.12/B/05/2025 dated 02 May 2025 regarding the Directives for Technical Approval on Wastewater Quality Standards Compliance. • Agreement Documents with PT Wahana Hijau Enviro and PT Sumatera Deli Lestari Indah, as	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			stated in document No. GM/X/Bi/279/2025, No. 031.14/LGL/MOU-WHE/VI/2025, and No. 036/SDLI/LC/2025 dated 02/06/2025 for the transportation and management of hazardous waste from PT Socfin (all units), with the contract validity until 02/06/2026. • Hazardous waste (LB3) logbook at the temporary hazardous waste storage facility (TPS LB3), updated monthly and signed by the Unit Manager. • The latest hazardous and toxic waste (LB3) transportation manifest documents conducted on 17/03/2026; for example, Manifest No. BJK20260325-3339 for the transportation of 0.09245 tons of contaminated packaging waste, No. BJK20260325-3335 for the transportation of 0.00612 tons of clinical waste, and No. BJK20260325-3337 for the transportation of 0.3762 tons of used lubricants. • Hazardous waste (LB3) reporting via the SPEED system; for instance, the latest quarterly report with Electronic Signature	

			(TTE) ID: SPEED-LB3-0000002172.2025.2.1768962663, printed on 21/01/2026. Observations at the Division IV and Division V housing complexes proved that waste was collected using gunny sacks and subsequently disposed of at the designated disposal areas. No hazardous waste was found left behind within the observed housing complexes.	
7.3.3	The unit of certification does not use open fire for waste disposal.		Observations at the Division V housing complex confirmed that there was no evidence of open burning for waste disposal. All inorganic domestic waste has been disposed of through the final landfill (TPA).	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.4: Practice maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.				
7.4.1	Good agriculture practices, as contained in SOPs, are followed to manage soil fertility to optimise yield and minimise environmental impacts.		SOPs for managing soil fertility are available under the following documents: • *Instruksi Kerja No. SOC-KKS/IK/12*, Edition 01 (Rev. 04), dated 01/4/2015, regarding EFB mulching. • *Instruksi Kerja No. SOC-KB/IK/01*, Edition 01 (Rev. 03),	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			dated 13/5/2022, regarding Fertilizer Application. • *Petunjuk Kerja No. SOC-KKS/IK/15*, Edition 01 (Rev. 02), dated 01/4/2015, regarding Solid Fertilizer Application. Fertilizer application is carried out in accordance with the recommendations issued by the Agronomy Department, including the appropriate dosage, timing, and methods of application. Strategies implemented to maintain and enhance soil fertility include: • Fertilization is conducted in accordance with the recommendations issued by the Agronomist. • EFB application. • Solid fertilizer application. • Maintaining soft grasses to retain soil moisture and prevent erosion. • Frond stacking between the oil palm palm rows. The Fertilization Recommendation Reports for 2025 & 2026, issued by the Agronomist, are available. The annual fertilization program has been implemented in accordance with the recommendations contained in those	

			reports.	
7.4.2	Periodic tissue and soil sampling is carried out to monitor and manage changes in soil fertility and plant health.		Soil analysis and leaf sample results obtained from the LSU are interpreted based on natural soil fertility, soil texture, climate data, land history, and the nutrient status of the respective land to determine the optimal nutrient levels for the oil palm trees. This information is subsequently used by the Agronomist to formulate fertilizer recommendations. The fertilizer application recommendations for the year 2026 are available. Leaf analysis is conducted annually, whereas soil analysis is performed every 10–12 years. Analysis samples: • Soil analysis: Report No. S15-015/LAB-SSPL/III/2015 dated 16/4/2015. • Leaf analysis: Report No. L2025-3037/LAB-SSPL/VII/2025 dated 12/11/2025.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.3	A nutrient recycling strategy is in place, which includes the recycling of Empty Fruit Bunches (EFB), Palm Oil Mill Effluent (POME), palm residues and optimal use of		The nutrient recycling strategy currently implemented includes the utilization of EFB, solids, and the optimized use of inorganic fertilizers, in accordance with	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	inorganic fertilisers.		the recommendations issued by the Agronomist. Furthermore, field verification revealed the implementation of frond stacking and placement between the oil palm rows, as well as the maintenance of soft weed cover vegetation. As an example, the recorded EFB applications in 2025 were as follows: • Immature (TBM): 10,983.70 tons covering an area of 712.13 ha • Mature (TM): 28,691.66 tons covering an area of 944.63 ha And the recorded solid applications in 2025 were as follows: • Immature (TBM): 4,834.24 tons covering an area of 498.18 ha • Immature (TBM): 2,466.09 tons covering an area of 79.76 ha	☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.4.4	Records of fertiliser inputs are maintained.		Aek Loba Estate consistently maintains records of fertilizer usage in accordance with the fertilization program. The summary of fertilizer application records for the year 2025 is as follows: • UREA: 61.50 Tons • MOP: 43.77 Tons • GRP: 32.96 Tons • Kieserite: 319.86 Tons • Borate: 54.74 Tons	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• NPK-12-12-17-2: 7,870.02 Tons • NPK-15-15-6-4: 370.70 Tons • GML: 0.03 Tons	
Criterion 7.5: Practices minimise and control erosion and degradation of soils				
7.5.1 (C)	Maps identifying marginal and fragile soils, including steep terrain, are available.		Aek Loba Estate maintains maps indicating the presence of marginal and fragile soils, including steep terrain. Based on these maps, it has been confirmed that the estate does not contain any marginal or fragile soils. Furthermore, there are no areas classified as steep with a slope of more than 25%. • Soil type: mineral soil • Slope classification: 0–8% (flat), 8–25% (undulating/rolling)	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.5.2	There is no extensive replanting of oil palm on steep terrain.		As described in CR 7.5.1, the estate is in flat to undulating terrain, which has been confirmed through field observations.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.5.3	There is no new planting of oil palm on steep terrain.		Interviews with management and observations from the field visit confirmed that the UoC has not conducted any new planting activities.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.6: Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.				
7.6.1 (C)	To demonstrate the long-term suitability of land for palm oil cultivation, soil maps or soil surveys identifying marginal and fragile soils including steep terrain, are taken into account in plans and operations.		Interviews with management and observations from the field visit confirmed that the UoC has not conducted any new planting activities.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.6.2	Extensive planting on marginal and fragile soils, is avoided, or, if necessary, done in accordance with the soil management plan for best practices.		N/A. Refer to the explanation in CR 7.6.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

7.6.3	Soil surveys and topographic information guide the planning of drainage and irrigation systems, roads and other infrastructure		N/A. Refer to the explanation in CR 7.6.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.7: No new planting on peat, regardless of depth after 15 November 2018 and all peatlands are managed responsibly.				
7.7.1 (C)	There is no new planting on peat regardless of depth after 15 November 2018 in existing and new development areas.		Based on the soil maps, there are no peatlands within the scope of certification. Furthermore, no new planting has been conducted by the Aek Loba Estate. Therefore, this indicator is not applicable.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.2	Areas of peat within the managed areas are inventoried, documented and reported (effective from 15 November 2018) to RSPO Secretariat. PROCEDURAL NOTE: Maps and other documentation of peat soils are provided, prepared and shared in line with RSPO Peatland Working Group (PLWG) audit guidance (see Procedural Note for 7.7.5 below).		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.3 (C)	Subsidence of peat is monitored, documented and minimised.		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

				☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.4 (C)	A documented water and ground cover management programme is in place.		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.5 (C)	For plantations planted on peat, drainability assessments are conducted following the RSPO Drainability Assessment Procedure, or other RSPO recognised methods, at least five years prior to replanting. The assessment result is used to set the time frame for future replanting, as well as for phasing out of oil palm cultivation at least 40 years, or two cycles, whichever is greater, before reaching the natural gravity drainability limit for peat. When oil palm is phased out, it is replaced with crops suitable for a higher water table (paludiculture) or rehabilitated with natural vegetation. PROCEDURAL NOTE: Full details of the RSPO Drainability Assessment Guidelines and related concepts and detailed actions		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

	are in the manual currently being fine-tuned/tested by PLWG. A final version should be approved by PLWG in January 2019 and will include additional guidance on the steps to be followed after the decision not to replant as well as implications for other stakeholders, smallholders, local communities and the unit of certification. It is recommended that a further twelve-month methodology trial period is proposed for all related management units (i.e. those with plantations on peat) to utilise the methodology and provide feedback to the PLWG to enable further refinement of procedure as appropriate before January 2020. Units of certification have the option to defer replanting till after the availability of the revised guidelines. Additional guidance on alternative crops and rehabilitation of natural vegetation will be provided by PLWG. PROCEDURAL NOTE: PLWG and the Smallholder Interim Group (SHIG) will collaboratively develop guidance for Independent Smallholders [cross links to SHIG and GHG issues]			
7.7.6 ©	All existing plantings on peat are managed according to the *'RSPO Manual on Best Management Practices (BMTs) for existing oil palm cultivation on peat'*, version 2		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

	(2018) and associated audit guidance.			☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.7.7 (C)	All areas of unplanted and set-aside peatlands in the managed area (regardless of depth) are protected as "peatland conservation areas"; new drainage, road building and power lines by the unit of certification on peat soils is prohibited; peatlands are managed in accordance with the 'RSPO BMPs for Management and Rehabilitation of Natural Vegetation Associated with Oil Palm Cultivation on Peat', version2 (2018) and associated audit guidance.		N/A. Refer to the explanation in CR 7.7.1	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
Criterion 7.8: Practices maintain the quality and availability of surface and groundwater.				

7.8.1 (C)	A water management plan is in place and implemented to promote more efficient use and continued availability of water sources and to avoid negative impacts on other users in the catchment. The plan addresses the following: 7.8.1a. The unit of certification does not restrict access to clean water or contribute to pollution of water used by communities. 7.8.1 b. Workers have adequate access to clean water		The UoC has developed a water management plan that includes riparian zone management, a prohibition on pesticide usage, and restrictions on waste disposal into rivers, as outlined in the Integrated HCV Management Plan, titled *"Rencana Manajemen HCV Yang Terintegrasi"*. The plan to protect and maintain watercourses has been implemented. Field verification was conducted at Block 34, Division II (East Air Loba River, designated as an HCV area), Block 32, Division II (a tributary of the East Air Loba River), Block 162, Division VII (a small stream), and Block 180, Division VII (designated as an HCV area), where it was found that the riparian buffer zones are well-maintained. There were no indications of herbicide usage, and the vegetation is growing naturally. The UoC has also routinely monitored surface water quality every semester, with sampling points located upstream and downstream of the river potentially affected by mill and estate operations, namely the Aek Kuasan River. The latest monitoring was conducted in July 2025 by the Socfindo Laboratory as an Environmental Testing Laboratory, based on report No. W2025-2692-/LAB-	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			SSPL/VII/2025 dated 28/07/2025. According to the report, the water quality remains below the threshold limits in compliance with Government Regulation (*Peraturan Pemerintah*) No. 22 of 2021, Appendix VI (Water Class II). Interviewed stakeholders, including selected workers and the local village head, stated that they do not rely on the river water within the estate for their daily needs. The local community has their own clean water sources from wells and reported no difficulties in accessing clean water for daily use.	
7.8.2 (C)	Water courses and wetlands are protected, including maintaining and restoring appropriate riparian and other buffer zones in line with 'RSPO Manual on BMPs for the management and rehabilitation of riparian reserves' (April 2017).		The UoC has identified watercourses as displayed in the map titled *"Peta Areal Sempadan Sungai"*, with a scale of 1:25,000. Procedures for the protection of riparian zones and buffer zones are outlined in the SOP titled *"Pengelolaan Areal Konservasi Sempadan Sungai"* (document No. SOC/PSM/9.07, Edition 01 Revision 07, dated 07/07/2025), which includes: • The riparian zones (HCV areas) have been demarcated, and boundary markers have been installed, including yellow paint on palm trees and yellow-painted poles. • Installation of signboards to indicate the protection of riparian/HCV zones.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			• Prohibition of chemical usage within existing oil palm areas located in the riparian zones. • Enhancement of vegetation cover in areas identified as prone to erosion. • Routine monitoring of riparian zones is conducted. The UoC has implemented protection measures for riparian/buffer zones, with field evidence as follows: • HCV Areas (East Air Loba River): Verification results in Block 34, Division II, and Block 180, Division VII, showed the presence of yellow-painted riparian zone boundary poles installed at 8–15 meters from the riverbank (in accordance with the recommendations in the HCV document). Within this area, vegetation grows naturally and no indications of pesticide usage were found. • Non-HCV Watercourses (Tributaries/Small Streams): Verification in Block 32, Division II (a tributary of the East Air Loba River), and Block 162, Division VII (a small stream with a width of 1–3 meters), demonstrated that a 5-meter buffer zone is well-maintained, with normal	

			vegetation growth and freedom from herbicide usage. For the management of non-HCV watercourses, the Unit of Certification (UoC) has a guideline document titled *"Pedoman Pengelolaan Sempadan Parit Menuju Sungai"* No. SOC/DP/9.06-2 Revision 01, dated 7 July 2025. Section III of this document regarding the identification of block drains aligns with the *RSPO Manual on BMPs for the Management and Rehabilitation of Riparian Reserves* (April 2017).	
7.8.3	Mill effluent is treated to be in compliance with national regulations. Discharge quality of mill effluent, especially Biochemical Oxygen Demand (BOD), is regularly monitored.		Mill effluent has been treated in open ponds prior to being discharged into the environment. Aek Loba POM holds a permit from the competent government authority for mill effluent discharge, under Permit No. 503/IPAL/DPMPPTSP/0001/II/2021 dated February 15, 2021, and Letter No. S.768/F.1/JFT/PKL.2.12/B/05/2025 dated May 02, 2025, regarding the Directive for Technical Approval on Compliance with Wastewater Quality Standards. Palm Oil Mill Effluent (POME) is monitored periodically monthly; for instance, the latest monitoring was conducted in April 2026 (Report No:	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			E05535/CLACAT, dated 04/05/2026, by Sucofindo). The test results were below the threshold values as stipulated in Appendix III of the Regulation of the Minister of Environment of the Republic of Indonesia No. 05 of 2014 (Permen LH RI No. 05 Year 2014 Appendix III). Test results: • BOD: 97.3 mg/L (threshold: 100 mg/L) • COD: 233.12 mg/L (threshold: 350 mg/L) • TSS: 215 mg/L (threshold: 250 mg/L) • pH: 8.44 (threshold: 6–9)	
7.8.4	Mill water use per tonne of FFB is monitored and recorded.		Aek Loba POM monitors water consumption using flow meters, and field verification confirmed that the flow meters are functioning properly. In 2025, the mill's water usage was recorded at 1.05 m³/ton of FFB processed.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.9: **Efficiency of fossil fuel use and the use of renewal energy is optimized.**				

7.9.1	A plan for improving efficiency of the use of fossil fuels and to optimise renewable energy is in place, monitored and reported.		The UoC has established a plan for the efficient use of fossil fuels, which includes vehicle maintenance, equipment operational control, road maintenance, etc. The optimization of palm fiber and shells for boiler operations has been implemented as a renewable energy strategy. Monthly reports present detailed figures regarding the monthly consumption of fossil fuels, fiber, and shells. In 2025, the total fossil fuel consumption was recorded at 0.03 Ltr/tFFB processed. Meanwhile, 100% of the fiber generated was utilized for boiler operations, with a consumption of 6,671.74 tons of shells and 23,886.13 tons of fiber. Up to the time of this audit, Aek Loba POM currently has no plans for biogas production.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
Criterion 7.10: Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimise GHG emissions				
7.10.1 (C)	GHG emissions are identified and assessed for the unit of certification. Plans to reduce or minimise them are implemented, monitored through the Palm GHG calculator and publicly reported.		The UoC has identified GHG emission sources, which include land-use change, fertilization, fossil fuel-based transportation, and POME. Plans to minimize GHG emissions, as outlined in the document titled *"Rencana*	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement

			Pengurangan Emisi GRK dan Efisiensi Energi", include improving fossil fuel efficiency (through transportation and payload capacity management, vehicle maintenance, and road maintenance), applying fertilizers in accordance with the recommendations provided by the Agronomist, and maintaining mill effluent treatment facilities. Based on a document review of pesticide consumption data, diesel fuel usage, and High Conservation Value (HCV) identification, it was confirmed that the actual data has been uploaded into the system. The Unit of Certification utilizes the RSPO PalmGHG Calculator version 4 to calculate emissions for the 2025 period.	☐ Not Applicable (justification required)
7.10.2 (C)	Starting 2014, the carbon stock of the proposed development area and major potential sources of emissions that may result directly from the development are estimated and a plan to minimise them prepared and implemented (following the RSPO GHG Assessment Procedure for New Development).		Based on the HCV report and the planting realization maps of the Aek Loba Estate, it is known that there are no areas for new oil palm plantation development. Therefore, this indicator is declared Not Applicable (N/A).	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)
7.10.3 (C)	Other significant pollutants are identified and plans to reduce or minimize them implemented and monitored.		Other significant pollutants apart from the GHG emission sources described in CR 7.10.1 have been identified as outlined in the AMDAL document, including	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity

			emissions from boilers and generators (*gensets*). Mitigation measures have been established as stated in the RKL-RPL report, including routine maintenance and emission monitoring. The latest monitoring for Semester I of 2026 was conducted by the Laboratory of PT Sucofindo in May 2026. The results were still in progress at the time of this audit. The monitoring results conducted for Semester II of 2025 are as follows: • Boiler: Report No. E00229/CLACAT dated 08/01/2026 (Regulation of the Minister of Environment/Permen LH No. 07 of 2007, Appendix II). • Generator (Genset) 1: Report No. E000231/CLACAT dated 08/01/2026 (Regulation of the Minister of Environment/Permen LH No. 11 of 2021, Appendix I.1). Based on these reports, the emissions from the boiler and generators remain below the threshold limits as stipulated in the regulations of the Indonesian Minister of Environment.	☐ Opportunity for Improvement ☐ Not Applicable (justification required)

Criterion 7.11: Fire is not used for preparing land and is prevented in the managed area.				
7.11.1 (C)	Land for new planting or replanting is not prepared by burning.		The commitment to zero burning is outlined in the policy of "*Kebijakan Non Deforestasi, Pengembangan Gambut dan Lingkungan Hidup*" that signed by Principal Director in February 2023. During this audit period, no new planting activities were carried out, but replanting took place at Division I, II, VII, and VIII. Observations during the field visit at Replanting area noticed no evidence of fire being used for preparing land in the replanting operation. The replanting activities were carried out mechanically.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.11.2	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.		The company has procedures for emergency response (SOC/PSM/4.08, edition 01, revision 05, effective date 1 April 2014). The procedure has explained related fire prevention and control measures for areas directly managed by the unit of certification such as identify the potential of emergency conditions, ensure all of fire equipment in good condition and conduct fire simulation. **<u>Fire Fighting Unit Organization</u>**	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☒ Opportunity for Improvement ☐ Not Applicable (justification required)

			Consists of person in charge, deputy in charge, fire team, rescue and evacuation team, first aid team, communication team, security team (consisting of 3 teams) updated on 04 April 2026. **Training** The company also conducted a simulation of emergency response and fire fighting facilities with the village, which was last carried out on 17 April 2026, this simulation was attended by 85 participants including representative surrounding village for example community from Padang Pulo Village. Labu Siur Village, Aek Loba Village, Aek Nabuntu Village, etc. **Facilities and Infrastructure** In carrying out activities to prevent and control land fires, unit certification was have facilities and infrastructure. Based on these documents, it is known that the facilities and infrastructure referred to by the Minister of Agriculture Number 5 of 2018 and also unit certification has an annual budget to complete existing equipment. The UoC has the opportunity to	

			re-confirm that the reference number of fire extinguishers in the fire prevention report is in accordance with Permentan No. 6 of 2025.**OFI** From the results of field observations at the firefighting warehouse, it is known that the fire control facilities and infrastructure owned are in good condition and suitable for use. **<u>Fire Monitoring</u>** The company can show records of the implementation of fire monitoring in semester 2 of 2025 fire patrol monitoring document. The results of the examination of this document show that until December 2025, no fires occurred in either Divisions I-VIII or the factory. This is confirmed by the results of interviews with the Asahan District Agricultural Service that there were no fire incidents in the last years. Apart from that, as an effort to prevent fires, the company also posts warnings regarding fires, prohibitions on burning rubbish and so on.	

			Fire Prevention and Fighting Efforts made by the company to prevent, monitor, and manage fire incidents are include; • The existence of SOP for land fire control. • Existence of a fire fighting team. • Socialization of land fires to employees. • Conducting a firefighting team simulation • Routinely check the equipment on a monthly basis. The latest check is done on April 2026. **Reporting** • Fire monitoring and prevention report for July-December 2025 which was reported on 24 January 2026 to the Serdang Bedagai District Agriculture Service. (No. AL/X/Bi/081/26). • Report of Work Plan of Estate Land Clearing and/or Preparation (*Rencana Kerja Pembukaan dan/atau Pengelolaan Lahan Perkebunan (RKPPLP)*) reported on 23 January 2025 to Plantation Agency of Asahan District with replanting planning on 2025-2029. Replanting (RKPPLP) permit was get based on Letter of Decree of Plantation Agency No. 500.8/0305/UM-DISTAN/V/2026 on	

			20 May 2026 for replanting at Desa Alang Bon Bon block 50, Desa Aek Nabuntu block 180 and Desa Padang Pulau Block 817 & 833 with total 141.20 Ha	
7.11.3	The unit of certification engages with adjacent stakeholders on fire prevention and control measures.		The UoC has engagement with surrounding stakeholders for fire prevention and response in case fire occurs. There was evidence training and drill conducted on 28/5/2024 involving communities from Desa Aek Loba, Desa Aek Ledong, Desa Lobu Jiur, Desa Aek Loba Pekan, etc. The company also conducted a simulation of emergency response and fire fighting facilities with the village, which was last carried out on 17 April 2026, this simulation was attended by 85 participants including representative surrounding village for example community from Padang Pulo Village. Labu Siur Village, Aek Loba Village, Aek Nabuntu Village, etc.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

PROCEDURAL NOTE for 7.12 The 2018 RSPO P&C include new requirements to ensure the effective contribution of RSPO to halting deforestation. This will be achieved by incorporating the High Carbon Stock Approach (HCSA) Toolkit in the revised standard. The RSPO ToC also commits RSPO to balancing sustainable livelihoods and poverty reduction with the need to conserve, protect and enhance ecosystems. High Forest Cover Countries (HFCCs) urgently require economic opportunities that enable communities to choose their own development path, while providing socio-economic benefits and safeguards. Adapted procedures will be developed to support the sustainable development of palm oil by indigenous peoples and local communities with legal or customary rights. These will apply in specific HFCCs, and within those, in High Forest Cover Landscapes (HFCLs). The development of these procedures will be guided by a No Deforestation Joint Steering Group (NDJSG) of RSPO and HCSA members. In HFCCs, RSPO will work through national and local participatory processes with governments, communities and other stakeholders to develop these procedures. A timeframe for these activities is stipulated in the Terms of Reference for the NDJSG and publicly available. **Criteria 7.12:** Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.				
7.12.1 (C)	Land clearing since November 2005 has not damaged primary forest or any area required to protect or enhance HCVs. Land clearing since 15 November 2018 has not damaged HCVs or HCS forests. A historic Land Use Change Analysis (LUCA) is conducted prior to any new land clearing, in accordance with the RSPO LUCA guidance document.		The UoC has had no records of land clearing since November 2005. The initial oil palm planting on this estate commenced in 1909 during the Dutch colonial era and was subsequently taken over by the Indonesian government after independence. All currently existing oil palms originate from the 2nd and 3rd replanting cycles. All plantings conducted after 15 November 2018 are neither new plantings nor conversions from other agricultural crops to oil palms. These activities constitute oil palm-to-oil palm replanting.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			A disclosure email from the RSPO dated 5 August 2014 stated that this management has no liability whatsoever. This section is not applicable.	
7.12.2 (C)	HCVs, HCS forests and other conservation areas are identified as follows: a) For existing plantations with an HCV assessment conducted by an RSPO-approved assessor and no new land clearing after 15 November 2018, the current HCV assessment of those plantations remains valid.		The latest and most recent HCV assessment was conducted in December 2012 by the Faculty of Forestry, Bogor University (IPB). The lead assessors were approved by the RSPO. The total area covered in this assessment was 8,799.63 ha. The assessment was carried out from September to October 2009, including a stakeholder consultation process. It was conducted in accordance with the Indonesian HCV Toolkit version 2 of 2008. The total identified HCV area was 86.22 ha, with HCV 1.2 and 4.1 present within the concession area. Furthermore, Padang Pulo (as part of the certified area) has also documented an HCV assessment conducted in December 2012 by the Faculty of Forestry, Bogor University (IPB). The lead assessors were approved by the RSPO. The total area covered in this assessment was 1,173.00 ha. The assessment was executed from	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			September to October 2009, including a stakeholder consultation process. It was conducted in accordance with the Indonesian HCV Toolkit version 2 of 2008. The total identified HCV area was 84.67 ha, with HCV 1.2 and 4.1 present within the concession area. Based on these HCV assessments, the total identified HCV area located within the certified concession was initially 86.22 ha + 84.67 ha = 170.89 ha. Subsequently, the estate conducted an HCV re-mapping exercise to re-measure the extent of the HCV areas. Based on the re-mapping results, the total HCV area became 85.65 ha for Aek Loba and 32.60 ha for Padang Pulo, resulting in a total of 118.25 ha. This re-mapping was performed on 3 January 2020, and these outcomes serve as the final HCV area protected by the management.	
7.12.2 b)	Any new land clearing (in existing plantations or new plantings) after 15 November 2018 is preceded by an HCV-HCS assessment, using the HCSA Toolkit and the HCV-HCSA Assessment Manual. This will include stakeholder consultation and take into account wider landscape-level considerations.		As described in 7.12.1, there has been no new planting after 15 November 2018. The existing HCV assessment has been approved by the RSPO HCV. Since there is no new land clearing, a joint HCV-HCSA assessment is not required in this certified management unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.3 (C)	In High Forest Cover Landscapes (HFCLs) within HFCCs, a specific procedure will apply for legacy cases and development by indigenous peoples and local communities with legal or customary rights, taking into consideration regional and national multi-stakeholder processes. Until this procedure is developed and endorsed, 7.12.2 applies. PROCEDURAL NOTE for 7.12.3: There should be demonstrable benefits to the local community; clear recognition of legal and customary lands based on participatory land use planning; development should be proportional to the needs of the local community; with a balance between conservation and development. This procedure will also cover planting on previous or abandoned agricultural land / plantations. All other P&C requirements apply, including FPIC and HCV requirements.		As described in the previous criteria, based on the existing HCV assessment report, HFCLs and HFCCs are not present within this certified management unit.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)
7.12.4 (C)	Where HCVs, HCS forests after 15 November 2018, peatland and other conservation areas have been identified, they are protected and/or enhanced. An integrated management plan to protect and/or enhance HCVs, HCS forests, peatland and other conservation areas is		UoC has developed a HCV management and monitoring plan for the 2025 and 2026 periods, which references the recommendations of the HCV document and is based on the threats to specific HCV types. The UoC demonstrated the implementation of this HCV area	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

	developed, implemented and adapted where necessary, and contains monitoring requirements. The integrated management plan is reviewed at least once every five years. The integrated management plan is developed in consultation with relevant stakeholders and includes the directly managed area and any relevant wider landscape level considerations (where these are identified).		management through the objective evidence of the *2025 Aek Loba Estate "Laporan Evaluasi Pelaksanaan Program HCV"*. The report explains that the company has conducted area boundary and riverbank width measurements across all blocks during this period and has marked them using permanent poles and yellow paint, although maintenance needs to be enhanced in the scheduled replanting blocks. The 2025 replanting program within the HCV areas (Blocks 17, 18, 31, 159, 160, 161, and 181) was proven to be executed without any oil palm uprooting inside the conservation zones. Furthermore, the prohibition of chemical applications was effectively implemented in accordance with Procedure SOC/PSM/9.07, supported by a good understanding among the spraying team and erosion pin monitoring results which indicated zero erosion events. In terms of vegetation enrichment within the 118.25-hectare HCV area, the accumulation of woody hardwood trees increased from 6,548 palms/trees as of June 2025 to 7,748 palms/trees as of December 2025, reaching a density of 65.52 trees/ha. To pursue canopy cover targets and supply (*enrichment planting*)	

			dead seedlings along several riverbanks—such as in Blocks 107 and 92—each division is now required to independently cultivate woody plants. Regarding water quality monitoring, the UoC is currently preparing for sample collection for laboratory analysis in reference to Government Regulation (*Peraturan Pemerintah*) No. 22 of 2021. Meanwhile, internal socialization for workers and PICs has been effectively implemented with warning sign monitoring conducted once a month, and the condition of public cemeteries within the estate environment was observed to remain conducive. However, socialization for external stakeholders still needs to be improved due to the discovery of plastic waste and damaged warning signs caused by the local community. For wildlife protection, monthly monitoring is conducted for 18 species on the watch list. As a result, three species—namely the white-breasted lutung (Critically Endangered), siamang (Endangered), and Javan lutung/budeng (Vulnerable)—were recorded as not sighted in the field, which is indicated to be due to natural selection and limited food sources. Field verification results to the HCV	

			areas—such as the East Air Loba River in Block 34, Division II, and the replanting area in Block 180, Division VII—showed the presence of yellow-painted riparian zone boundary poles installed at 8–15 meters from the riverbank. Within this area, the planting of hardwood trees (such as *trembesi*, durian, and *ketapang*) was observed, vegetation grows naturally, and no indications of pesticide usage or tree uprooting were found.	
7.12.5	Where rights of local communities have been identified in HCV areas, HCS forest after 15 November 2018, peatland and other conservation areas, there is no reduction of these rights without evidence of a negotiated agreement, obtained through FPIC, encouraging their involvement in the maintenance and management of these conservation areas.		Based on interviews with the sampled stakeholders as mentioned in CR 4.4.3 above, and the unit management, there are no local community rights within the company's concession area.	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

7.12.6	All rare, threatened or endangered (RTE) species are protected, whether or not they are identified in an HCV assessment. A programme to regularly educate the workforce about the status of RTE species is in place. Appropriate disciplinary measures are taken and documented in accordance with company rules and national law if any individual working for the company is found to capture, harm, collect, trade, possess or kill these species.		RTE species are present within the Padang Pulo concession area, as stated in the HCV assessment document. Following the status change of the long-tailed macaque (*Macaca fascicularis*) and the southern pig-tailed macaque (*Macaca nemestrina*) into RTE species according to the IUCN Red List website, the company has conducted socializations for all workers to protect these RTE species from potential activities that could damage or endanger them. Records of the HCV socialization provided to all workers have been documented, including but not limited to: • 05/07/2025, attended by 27 HCV officers from all divisions. • Division I, II, and the local community on 05/01/2026, attended by 30 participants. • Division VII on 05/01/2026, attended by 13 participants (Aek Nabura). • Division VIII on 08/01/2026, attended by 12 participants. Based on interviews with harvesters and sprayers, as well as field visits to the housing areas, there were no indications that workers had captured, trapped, or	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			traded any RTE species.	
7.12.7	The status of HCVs, HCS forests after 15 November 2018, other natural ecosystems, peatland conservation areas and RTE species is monitored. Outcomes of this monitoring are fed back into the management plan.		The HCV management plan was developed by referencing potential threats identified through the HCV assessment, including those to RTE species and other wildlife species present within the estate concession area. The foundation of this HCV management and monitoring plan is the outcomes of the RTE species monitoring. As explained in CR 7.12.6 above, regarding the RTE species monitoring results, RTE species are no longer found within the HCV areas. There are no encroachment or other disturbances in the HCV areas. Reports on RTE species and other wildlife species have been documented and submitted to the concession management. There are no peatlands within the company's	☒ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☐ Not Applicable (justification required)

			concession area.	
7.12.8 (C)	Where there has been land clearing without prior HCV assessment since November 2005, or without prior HCV-HCSA assessment since 15 November 2018, the Remediation and Compensation Procedure (RaCP) applies.		Not applicable. There is no land cleared since November 2005 and/or new land cleared since November 15, 2018, without HCV assessment. The evidence regarding this provided in CR7.12.1 above.	☐ Conform ☐ Major Nonconformity ☐ Minor Nonconformity ☐ Opportunity for Improvement ☒ Not Applicable (justification required)

6. Summary of Audit Findings

6.1 Positive and noteworthy findings

No.	Positive finding
1	UoC has implemented an integrated FFB recording system from the plantation to the factory and reduced paper usage (paperless)

6.2 Non-conformities and opportunities for improvement

Summary of nonconformities and opportunities for improvement under the RSPO Principles & Criteria				
Principle	**Major**	**Minor**	**Opportunities for Improvement**	**Total No Findings**
Principle 1: Behave Ethically and Transparently	0	0	0	**0**
Principle 2: Operate legally and respect rights - Implement legal requirements as the basic principles of operation in any jurisdiction.	0	0	0	**0**
Principle 3: Optimise productivity, efficiency, positive impacts and resilience *(Includes IP and/or MB Module)*	0	0	1	**1**
Principle 4: Respect Community and Human Rights and Deliver Benefits	0	0	0	**0**
Principle 5: Support Smallholder Inclusion	0	0	0	**0**
Principle 6: Respect Workers Rights and Conditions	0	0	0	**0**
Principle 7: Protect, Conserve and Enhance Ecosystems and the Environment	0	0	2	**2**
Certification Systems Document	0	0	0	**0**
Total	**0**	**0**	**3**	**3**

7. Nonconformity(ies) Issue in this Audit

Indicator Number	
Nonconformity Number	
Nonconformity Category	☐ Major Nonconformity ☐ Minor Nonconformity
Recurring Nonconformity	☐ Yes ☐ No
Date of Nonconformity Issued	DD Mmm YYYY
Nonconformity Issued To *(when more than one site/member)*:	
Deadline:	☐ 3 months from date of closing meeting ☐12 months from date of closing meeting
Mode of Nonconformity Closure	☐ Onsite ☐ Off-site
Standard Reference	
Nonconformity Statement: **No non-conformity during audit.**	
Evidence:	
Root Cause Analysis	
Correction(s)	
Corrective Action Implemented *(including any evidence submitted)*	
Date of Response	DD Mmm YYYY
Audit Team Conclusion *(including any evidence reviewed)*	
Status of Nonconformity	☐ Closed ☐ Open
Date of Closure:	DD Mmm YYYY

Add tables as necessary

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

Indicator Number	3.8.7
Opportunity for Improvement Number	1
Date of Opportunity for Improvement Issued	21 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Mill	
Standard Reference	Purchasing and Goods In (i) The mill shall verify and document. The tonnage and sources of certified and the tonnage of non-certified FFB's received. (ii) The mill shall inform the CB immediately if there is a projected overproduction of certified volume (iii) The ill shall have a mechanism in place for handling of non-conforming FFB and/or documents.
Opportunity for Improvement Statement: Based on a review of the Production Statement document for the period July 21, 2024 – September 20, 2025, and production estimates in the Previous License, it was discovered that there was overproduction in FFB, CPO, and PK production. The UoC had submitted a volume extension request on September 12, 2025, but the extension volume status was "Denied" by the RSPO. For the Current License period, it was discovered that there was no overproduction in either FFB, CPO, or PK. Therefore, the UoC has the opportunity to ensure the production extend volume reporting was carried out before the overproduction occurred and to ensure that the volume extension request was "approved" by the RSPO.	

Indicator Number	7.3.1
Opportunity for Improvement Number	2
Date of Opportunity for Improvement Issued	21 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Mill & Estate	
Standard Reference	A waste management plan which includes reduction, recycling, reusing, and disposal based on toxicity and hazardous characteristics, is documented and implemented.

Opportunity for Improvement Statement: The company is encouraged to comprehensively implement the Waste Management Plan dated 02 January 2026, particularly within the employee housing areas. The plan encompasses reduction and recycling programs for plastic (inorganic) waste, as well as the utilization of organic waste into eco-enzymes and compost.

Indicator Number	7.11.2
Opportunity for Improvement Number	3
Date of Opportunity for Improvement Issued	21 May 2026
Opportunity for Improvement Issued To *(when more than one site/member)*: Mill & Estate	
Standard Reference	The unit of certification establishes fire prevention and control measures for the areas directly managed by the unit of certification.
Opportunity for Improvement Statement: The UoC has the opportunity to re-confirm that the reference number of fire extinguishers in the fire prevention report is in accordance with Permentan No. 6 of 2025.	

Add tables as necessary

9. Status of Nonconformities Previously Identified and Opportunity for Improvement

Indicator No	Nonconformity No	Evidence Observed / Nonconformity Raised	Auditee Response Correction / Corrective Action	Verification of Correction/ Corrective Action	Conclusion /Status
7.12.4 (Major)	RSPO06692	**Nonconformity Statement**: 1. The 2025 wildlife monitoring records (March, April, May) for Aek Loba Estate have not included the RTE species detected in Padang Pulo as per the December 2012 HCV assessment. As a result, the presence of this species is currently not being adequately monitored. 2. It remains unclear whether the 2024 and 2025 HCV management and monitoring plans have incorporated the RTE species monitoring results as a key component, considering this species is a key element of HCV 1.2. **Evidence:**	**Correction(s)** 1. Revise the wildlife monitoring template 2. Conduct wildlife monitoring in Division 8, Padang Pulo 3. Evaluate the HCV program for the January–June 2025 period 4. Revise the 2025 program **Corrective Action** Establish a species list based on the HCV assessment document and documented the RTE monitoring results	UoC has demonstrated several pieces of evidence of improvement as follows: 1. The HCV management and monitoring plan for the 2025–2026 period, which covers all RTE species as well as other non-RTE wildlife. This document was formulated in accordance with the recommendations of the HCV assessment document and the potential	**Closed**

		1. HCV assessment document of Padang Pulo, December 2012, identifying the following RTE species: *Presbytis femoralis* (Raffles' banded langur), *Trachypithecus auratus* (East Javan langur), and *Symphalangus syndactylus* (Black gibbon). 2. Wildlife monitoring forms (actual implementation) for March, April, and May 2025. 3. HCV management and monitoring plan documents for 2024 and 2025.		threats to RTE species. 2. The RTE monitoring results conducted from July 2025 to April 2026 for 18 RTE species indicated that no such species were encountered during the monitoring activities. 3. The HCV monitoring and evaluation report for the period of July to December 2025, which outlines the activities implemented, such as monitoring results, wildlife and RTE species, HCV boundary pillar maintenance, riparian zone	

				management, and others. Based on interviews with the HCV officer, it was noted that the monitoring of wildlife, RTE species, and flora is conducted once a month using the monitoring form No. SOC/Form/9.06-02, effective as of 13 June 2025. Based on the evidence of improvement presented, the non-conformity is hereby declared closed	

Indicator No	Opportunity for Improvement Number	Opportunity for Improvement Statement:	Verification / Follow-up actions:
1.1.3	1	Management should improve the implementation of recording the receipt of information or requests for information from stakeholders through verbal or communication media other than official letters along with responses if needed, so that it can be recorded in	Based on interview with KTU (PIC for communication with stakeholders), all requested information has been registered in log book of incoming letters. If stakeholders make request verbally, KTU will ask the stakeholders to make letters so all requests can have clear feedbacks as well. Based on verification on Log Book of incoming

		the log book of incoming letters from stakeholders through the KTU.	letters, there are total 780 letters registered during 2025 and 319 letters since 1 Jan 2026 until 15 May 2026 Based on interview with village heads of Alang Bonbon, Padang Pulo and Perkebunan Padang Pulo, they understand for request has to be conveyed through a formal letter to management of Socfin Aek Loba management.
7.8.2	2	**Opportunity for Improvement Statement:** Verification at small streams in non-HCV areas at Block 162 of Division VII and Block 134 of Division VI, and Block 822 of Division VIII, found that the buffer zone, approximately 1 – 1,5 meters from the streambank, was well-maintained. There were no indications of herbicide application, and vegetation along the streambank appeared to be growing normally. The small stream width is less than 1 meter. A review of the guidance for managing small stream buffer zone (document no. SOC/DP/9.06-02, Revision 01 dated 05/10/2024), specifically in Section II points a.1 and b, stated that for small stream less than 1 meter in width, a 1- meter buffer zone must be maintained for a distance 150 meters from the junction with the main river. Within this buffer zone, spraying activities are not allowed. Based on the information above, Aek Loba estate is encouraged to implement BMPs on all small streams, not limited to the 150-meter distance from the river junction, in accordance with the recommendations outlined in the RSPO BMPs for the Management and Rehabilitation of Riparian Reserves (Key messages, Section 2. Riparian Reserve Design and Lay out).	UoC has demonstrated several pieces of evidence of corrective actions as follows: a. Revision of the Procedure for Management of River Riparian Conservation Areas: Document No. SOC/PSM/9.07, Edition 01, Revision 07 (effective date 1 May 2022). A revision was made on 7 July 2025 regarding amendments to the management guidelines for river/tributary buffer zones. b. Revision of the Guideline Document for Management of Drains Leading to Rivers: Document No. SOC/DP/9.06-2, Revision 01, dated 7 July 2025. Amendments in Section III regarding the identification of block drains have been aligned with the *RSPO Manual on BMPs for the Management and Rehabilitation of Riparian Reserves (April 2017)*. c. Integrated 2025 High Conservation Value (HCV) Management Program: This program encompasses the following management activities: - Identifying natural drains based on the *Pedoman Pengelolaan Sempadan Parit Menuju Sungai*. - Determining drain length and buffer zone width within the blocks to establish the boundaries of the managed areas.

			- Applying yellow paint (*polet*) on trees along the drain buffer zones and restoring existing yellow markings. - Installing warning signs prohibiting chemical applications. - Monitoring pole conditions and conducting routine boundary pole maintenance. - Providing socialization/training regarding the presence of the drain buffer zones specifically to the spraying team, and to monitoring officers in general. d. Summary of Watercourse Identification: Document No. SOC/Form/9.06-05 dated 21 May 2026 for each division has been completed with detailed information specifying the division, block, river name, drain number, river width, watercourse length, and the buffer zone area to be managed. Based on this document, the identified watercourses have widths ranging from 1 to 5 meters; thus, buffer zone management is implemented with a width of 5 meters along those watercourses. e. Summary of the Realization Program for Non-HCV Watercourse Protection: This document, dated 21 May 2026, includes the boundary marking (*polet*) program along the watercourse buffer zones, with a total requirement of 7,207 units (realization up to May 2025 reached 99%) and the installation of signboards prohibiting pesticide applications. Based on field observations of the non-HCV watercourses in Blocks 162 and 180, Division VII, and the East Air Loba River in Blocks 34 and 32, Division II, the company was proven to have implemented management measures by marking (*polet*) the trees and installing boundary poles within the 5-meter river buffer zones. No traces of pesticide

			applications were found in the area, and objective evidence of installed signboards prohibiting spraying was observed.
7.12.4	3	**Opportunity for Improvement Statement:** For the Company to conduct and implement consistent monitoring of HCV riparian rehabilitation plants referring to SOP PSM 9.06 and PSM 9.07, HCV management and monitoring work programme and HCV master document December 2012.	UoC has demonstrated several pieces of evidence of corrective actions as follows: • HCV Area Planting Monitoring and Enrichment Assessment Data, availability of periodic monitoring data per division for the 2025–2026 period, which documents planting activities as well as vegetation enrichment within the HCV areas. • HCV Program Implementation Evaluation Report for Aek Loba Estate (Period of July–December 2025), within this report, there is an evaluation regarding vegetation enrichment aspects across the 118.25-hectare HCV area. Based on the evaluation data, the accumulation of woody hardwood forest trees increased from 6,548 trees as of June 2025 to 7,748 trees as of December 2025, reaching a density of 65.52 trees/ha. Furthermore, to pursue canopy cover targets and supply (*enrichment planting*) dead seedlings along several riverbanks—such as in Block 107 and Block 92—each division is now required to independently cultivate woody plants. Based on the field visit results to the HCV areas at the East Air Loba River in Block 34, Division II, and Block 180, Division VII, the realization of enrichment tree planting was observed, including species such as *trembesi*, *ketapang*, durian, and other woody plant species.

10. Stakeholder Consultation Process

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

Date of public announcement made: Only for the case of IC or RC

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

11.1 For Audit Report

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

11.2 For Public Summary Report

No	Consulted Stakeholders *Name of Stakeholders*	Date of Consultation/ Comment Received	Method of Consultation/Comment received	Feedback/Comments/Issue Raised Received from Stakeholders	CB's Responses
1	Asahan Regency Agriculture Office – Plantation Division HS	19 May 2026	By Phone	*No negative issue*	No negative issue

2	Head of Perkebunan Padang Pulo Village Sr	19 May 2026	By Phone	*No negative issue*	No negative issue
3	Head of Alang Bon Bon Village PP	19 May 2026	By Phone	*No negative issue*	No negative issue
4	Head of Asahan Regency Environmental Office IS	19 May 2026	By Phone	*No negative issue*	No negative issue
5	Head of Padang Pulo Village ARS	19 May 2026	By Phone	*No negative issue*	No negative issue
6	National Land Agency of Asahan Estate HL	19 May 2026	By Phone	*No negative issue*	No negative issue
7	Manpower Agency (OHS Department) of Sumatera Utara Province AN	19 May 2026	By Phone	No Negative Issue	No negative issue

8	PT Agro Sumatera Raya Inti (PK transport) HS	19 May 2026	By Phone	No Negative Issue	No negative issue
9	RJ and D Gender Committee	19 May 2026	Direct Interview	No negative issue	No negative issue
10	K & F Cooperation KMS	19 May 2026	Direct Interview	No negative issue	No negative issue
11	S Labor Unions (SPSI)	19 May 2026	Direct Interview	No negative issue There is new PKB established for period 2026-2028.	No negative issue
12	BM Manpower Agency of Asahan District	19 May 2026	By Phone	No negative issue Regarding the wage for third party workers under Cooperation may refer to UMK (not UMSK) due to the small business enterprises system as regulated in PP35/2021	No negative issue

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

Total Workers in the Unit of Certification			**1,230**	
Sampled Worker Consulted/ Interviewed in This Audit			**41**	
No	**Type of Workers Consulted/ Interviewed**	**Interview Method**	**Feedback/Comments/Issue Raised/ Received from Workers**	**CB's Responses**
1	Thresher (2)	Direct interview	*No negative issue*	No issue for further verification
2	Sterilizer (2)	Direct interview	*No negative issue*	No issue for further verification
3	Pressing (2)	Direct interview	*No negative issue*	No issue for further verification
4	Engine Room (2)	Direct interview	*No negative issue*	No issue for further verification
5	Workshop (1)	Direct interview	*No negative issue*	No issue for further verification
6	Boiler Station (1)	Direct interview	*No negative issue*	No issue for further verification
7	Wastewater Treatment Plant (1)	Direct interview	*No negative issue*	No issue for further verification
8	Chemical Application (6)	Direct interview	*No negative issue*	No issue for further verification
9	Security (2)	Direct interview	*No negative issue*	No issue for further verification
10	Weighbridge Op (2)	Direct interview	*No negative issue*	No issue for further verification
11	Grading Operator (2)	Direct interview	*No negative issue*	No issue for further verification
12	Head of Clerk (1)	Direct interview	*No negative issue*	No issue for further verification

13	1 WTP Operator – POM (M)	Direct Interview	No negative issue (good knowledge for work procedures, understand workers' rights, good PPEs and no complaint)	No negative issue for further verification
14	2 Storage Clerks at POM - (GA & R)	Direct Interview	No negative issue (good knowledge for work procedures, understand workers' rights, good PPEs and no complaint)	No negative issue for further verification
15	1 Officer for Fire Fighting at POM (B)	Direct Interview	No negative issue (good knowledge for work procedures, understand workers' rights, good PPEs and no complaint)	No negative issue for further verification
16	1 housewife (SR) at POM housing area	Direct Interview	No negative issue	No negative issue for further verification
17	1 officer for hazardous waste storage at POM (H)	Direct Interview	No negative issue	No negative issue for further verification
18	6 harvesters (NA, S, FF, JS, J, J) and 1 foreman (Y) at Division 4 Block 87	Direct Interview	No negative issue (good knowledge for work procedures, understand workers' rights, good PPEs and no complaint)	No negative issue for further verification
19	1 house resident (S), 1 foreman (E), 1 office clerk (D) and 1 Main Foreman ®	Direct Interview	No negative issue	No negative issue for further verification
20	1 Storage Head for Estate (B)	Direct Interview	No negative issue Improvement to provide MSDS from each brands	No negative issue for further verification

11.4 Consultation with Previous Land User

<table>
<tr><td colspan="3">Total Identified Previous Land User in the Unit of Certification</td><td colspan="2">Not applicable. As explained in 4.4.1 above, this plantation company already exist since 1968, through the government agreement between Indonesian and Belgium government.</td></tr>
<tr><td colspan="3">Sampled Previous Land User in This Audit</td><td colspan="2">Not applicable</td></tr>
<tr><td>Name of Previous Land User</td><td>Contact Details

(address/telephone/email)</td><td>Total Area (Ha)</td><td>Date of Consultation</td><td>Result of Discussion with Previous Land User</td></tr>
<tr><td>Add rows as necessary</td><td></td><td></td><td>DD Mmm YYYY</td><td></td></tr>
</table>

11. Time Bound Plan

Name of the Management Unit	Country	Name of the Mills and Supply Bases	Total Managed Area (Ha)	Certification Status	Plan Year for Certification	Actual Certification Year	New Proposed Year for Certification
PT Socfin Indonesia - Tanah Gambus	*Indonesia*	*Tanah Gambus Mill*	-	Certified	-	*2011*	-
PT Socfin Indonesia - Tanah Gambus	*Indonesia*	*Tanah Gambus Estate*	*4974.29*	Certified	-	*2011*	-
PT Socfin Indonesia - Bangun Bandar	*Indonesia*	*Bangun Bandar Mill*	-	Certified	-	*2011*	-
PT Socfin Indonesia - Bangun Bandar	*Indonesia*	*Bangun Bandar Estate*	*4146.85*	Certified	-	*2011*	-
PT Socfin Indonesia - Negeri Lama	*Indonesia*	*Negeri Lama Mill*	-	Certified	-	*2014*	-

PT Socfin Indonesia - Negeri Lama	*Indonesia*	*Negeri Lama Estate*	*2164.8*	Certified	-	*2014*	-
PT Socfin Indonesia - Mata Pao	*Indonesia*	*Mata Pao Mill*	-	Certified	-	*2014*	-
PT Socfin Indonesia - Mata Pao	*Indonesia*	*Mata Pao Estate*	*2463.05*	Certified	-	*2014*	-
PT Socfin Indonesia - Sungai Liput	*Indonesia*	*Sungai Liput Mill*	-	Certified	-	*2014*	-
PT Socfin Indonesia - Sungai Liput	*Indonesia*	*Sungai Liput Estate*	*3841.96*	Certified	-	*2014*	-
PT Socfin Indonesia - Aek Loba	*Indonesia*	*Aek Loba Mill*	-	Certified	-	*2015*	-
PT Socfin Indonesia - Aek Loba	*Indonesia*	*Aek Loba Estate*	*9673.86*	Certified	-	*2015*	-

PT Socfin Indonesia – Seumanyam	*Indonesia*	*Seumanyam Mill*	-	Certified	-	*2015*	-
PT Socfin Indonesia – Seumanyam	*Indonesia*	*Seumanyam Estate*	*4446.63*	Certified	-	*2015*	-
PT Socfin Indonesia – Seunagan	*Indonesia*	*Seunagan Mill*	-	Certified	-	*2015*	-
PT Socfin Indonesia – Seunagan	*Indonesia*	*Seunagan Estate*	*4505.59*	Certified	-	*2015*	-
PT Socfin Indonesia - Lae Butar	*Indonesia*	*Lae Butar Mill*	-	Certified	-	*2015*	-
PT Socfin Indonesia - Lae Butar	*Indonesia*	*Lae Butar Estate*	*4727.4*	Certified	-	*2015*	-
Okomu Oil Palm Company Main Estate and Extension 1	*Nigeria*	*Okomu Oil Palm Company Main Estate and Extension 1 Mill*	-	Certified	-	*2020*	-

Okomu Oil Palm Company Main Estate and Extension 1	*Nigeria*	*Okomu Oil Palm Company Main Estate*	*15578.45*	Certified	-	*2020*	-
Okomu Oil Palm Company Main Estate and Extension 1	*Nigeria*	*Okomu Oil Palm Company Extension 1 Estate*	*4154*	Certified	-	*2024*	-
Okomu Oil Palm Company Extension 2	*Nigeria*	*Okomu Oil Palm Company Extension 2 Mill*	-	Certified	-	*2023*	-
Okomu Oil Palm Company Extension 2	*Nigeria*	*Okomu Oil Palm Company Extension 2 Estate*	*11416*	Certified	-	*2023*	-
Socfin Agricultural Company (SL) Limited (SAC)	*Sierra Leone*	*SAC Mill*	-	Certified	-	*2021*	-
Socfin Agricultural Company (SL) Limited (SAC)	*Sierra Leone*	*SAC Estate*	*18473*	Certified	-	*2021*	-
Société Africaine Forestière et Agricole du Cameroun (Safacam)	*Cameroon*	*Safacam Mill*	-	Certified	-	*2020*	-

Société Africaine Forestière et Agricole du Cameroun (Safacam)	*Cameroon*	*Safacam TF129, TF136, TF180, TF, Bail Ossa*	*3992.84*	Certified	-	*2020*	-
Société Africaine Forestière et Agricole du Cameroun (Safacam)	*Cameroon*	*Safacam TF151*	*11403*	Certified	-	*2023*	-
Société Africaine Forestière et Agricole du Cameroun (Safacam)	*Cameroon*	*Safacam Provisional Concession*	*2161.06*	Certified	-	*2023*	-
La Société des Caoutchoucs de Grand Béréby (SoGB)	*Côte D'Ivoire*	*SOGB Mill*	-	Certified	-	*2021*	-
La Société des Caoutchoucs de Grand Béréby (SoGB)	*Côte D'Ivoire*	*SOGB TF464*	*6096*	Certified	-	*2021*	-
La Société des Caoutchoucs de Grand Béréby (SoGB)	*Côte D'Ivoire*	*SOGB TF465, TF466, TF467*	*28643*	Certified	-	*2023*	-
Société Camerounaise de	*Cameroon*	*Socapalm Eséka Mill*	-	Certified	-	*2021*	-

Palmeraies (Socapalm) Eséka							
Société Camerounaise de Palmeraies (Socapalm) Mbongo	*Cameroon*	*Socapalm Mbongo Mill*	-	Certified	-	*2021*	-
Société Camerounaise de Palmeraies (Socapalm) Mbongo	*Cameroon*	*Socapalm Mbongo Estate*	*6467*	Certified	-	*2021*	-
Société Camerounaise de Palmeraies (Socapalm) Mbambou	*Cameroon*	*Socapalm Mbambou Mill*	-	Certified	-	*2021*	-
Société Camerounaise de Palmeraies (Socapalm) Mbambou	*Cameroon*	*Socapalm Mbambou Estate*	*11112*	Certified	-	*2021*	-
Société Camerounaise de Palmeraies (Socapalm) Edea	*Cameroon*	*Socapalm Edea Mill*	-	Certified	-	*2022*	-

Société Camerounaise de Palmeraies (Socapalm) Edea	*Cameroon*	*Socapalm Edea Estate*	*7770*	Certified	-	*2022*	-
Société Camerounaise de Palmeraies (Socapalm) Dibombari	*Cameroon*	*Socapalm Dibombari Mill*	-	Certified	-	*2022*	-
Société Camerounaise de Palmeraies (Socapalm) Dibombari	*Cameroon*	*Socapalm Dibombari Estate*	*11180.76*	Certified	-	*2022*	-
Société Camerounaise de Palmeraies (Socapalm) Kienké	*Cameroon*	*Socapalm Kienké Mill*	-	Certified	-	*2023*	-
Société Camerounaise de Palmeraies (Socapalm) Kienké/Camseeds	*Cameroon*	*Socapalm Kienké / Camseeds Estate*	*21720*	Certified	-	*2023*	-

Brabanta	*RDC*	*Brabanta Mill*	-	Certified	-	*2022*	-
Brabanta	*RDC*	*Sanga Sanga, Kadima and Kanangai Estates*	*1528.29*	Certified	-	*2022*	-
Brabanta	*RDC*	*Lumbundji and Savannah Estates*	*5971.31*	Certified	-	*2023*	-
Agipalma	*Sao Tome et Principé*	*Agirpalma Mill*	-	Certified	-	*2021*	-
Agripalma	*Sao Tome et Principé*	*Titulo 409 Estate*	*665*	Certified	-	*2021*	-
Agripalma	*Sao Tome et Principé*	*Titulo 410 Estate*	*1735*	Certified	-	*2023*	-
Plantations Socfinaf Ghana (PSG)	*Ghana*	*PSG Mill*	-	Certified	-	*2022*	-

Plantations Socfinaf Ghana (PSG)	*Ghana*	*PSG Manso Estate*	*910.67*	Certified	-	*2022*	-
Plantations Socfinaf Ghana (PSG)	*Ghana*	*PSG Subri Estate*	*17242.19*	Certified	-	*2024*	-

12. Requirements on Multiple Management Unit

Requirement	Findings/Compliance
A time bound plan for certifying all its management units and/or entities, including the units where the organisation has management control and no or minor shareholding has been established by the certification unit.	Applicable
Was the time bound plan submitted during the initial audit?	Yes
Does the time bound plan contain a current list of all estates and mills?	Yes, currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Does the time bound plan include the certification of all estates and mills within five years after obtaining RSPO membership?	Yes, currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.

Are there any new acquisitions of land done by the certification unit since the last audit? If YES, is the time bound plan updated to indicate that the newly acquired land is to becertified within a three year timeframe?	No
If there are any deviations from these maximum periods, did the Unit of Certification request approval from the RSPO Secretariat?	No
Has the CB verified the progress of the time bound plan established by the Unit of Certification during the annual surveillance audit? *Note: If the CB conducting the surveillance audit differs from the CB that initially accepted the time bound plan, the latter CB must assess the appropriateness of the time bound plan at the time of its first involvement and will only verify its continued appropriateness thereafter.*	Yes, currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Is there any revision made to the time bound plan? If YES, has the revised time bound plan been reviewed by the CB? *Note: Changes to the time bound plan are allowed only if the organisation can provide evidence to the CB that these changes are justified.*The requirements will also apply to any newly acquired subsidiary from the moment that the company is legally registered with the local notary or Chamber of Commerce (or equivalent).	No

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

13. Requirements for Uncertified Management Units

Requirement	Findings/Compliance
Is there any replacement of primary forest or any area required to maintain or enhance HCVs in accordance with RSPO P&C criterion 7.3 since 1st January 2010? If YES, did the CB verify that it complies with the RSPO New Planting Procedure (NPP)? *Note: For each new planting development, compliance with the NPP shall be verified by an RSPO accredited CB*	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Are there any land conflicts reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8.? *Note: In case of issues related to land conflicts identified by the CB, details of the status/ progress to resolve such matters shall be clearly explained.*	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Is there any labour dispute reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, is it being resolved through a mutually agreed process, per RSPO P&C criterion 4.2?	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.

Note: In case of an issue related to labour dispute identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.	
Is there any legal non-compliance reported/ identified within any Un-Certified Management Unit belonging to the RSPO Member? If YES, has it been addressed through measures consistent with the requirements of RSPO P&C criterion 2.1? *Note: In case of an issue related to legal non-compliance identified by the CB, details of the status/ progress to resolve such matter shall be clearly explained.*	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Has a positive assurance statement been provided based on their self-assessment (i.e., internal audit) regarding the requirements for Un-Certified Management Units?*Note:* *1. This would necessitate evidence of the self-assessment for each requirement.* *2. A POSITIVE ASSURANCE statement is MANDATORY to indicate the outcome of self-assessment.*	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.

Did the CB conduct targeted stakeholder consultation (including consultation with the relevant NGO's) to evaluate the compliance related to Requirements on the Un-Certified Management Unit?	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Did the CB conduct desktop study on the Un-Certified Management Unit to identify risk of any potential non-compliances? *Note: (e.g. relevant complaints, labour disputes, land conflicts)*	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.
Based on the result of the desktop study, did the CB decide to perform further stakeholder consultation or field inspection to assess the risk of any potential non-compliance with the requirements (as necessary)?	Currently all units are certified. No more uncertified units as per timebound plan reported to RSPO on 12 September 2024 and confirmed by RSPO on 26 September 2024.

14. Audit Conclusion & Recommendation

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

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

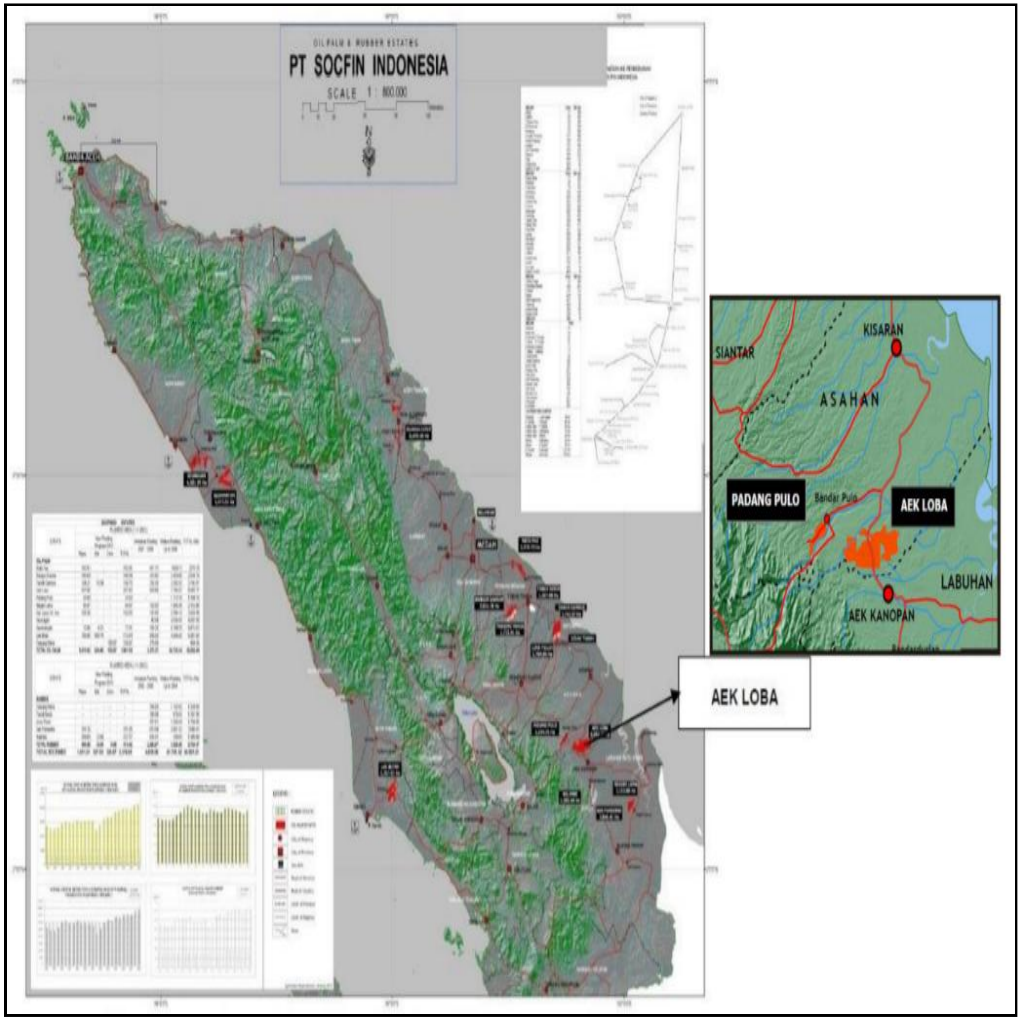
Signing by the Management Unit
I the undersigned, being the most senior management representative of the operation seeking or holding certification, agree with the contents and audit findings presented in this document. Furthermore, I confirm the following: · Acceptance of responsibility in execution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

Acknowledged by:		
Name	Andria Zulmanitra	
Position	Management Representative	
Date	28 May 2026	Signature

Signing by the Audit Team Leader		
I, the undersigned, being the Audit Team Leader, confirm that this report accurately reflects the findings and proceedings of the closing meeting. Furthermore, I affirm that the summary of the findings presented in this report is a true and accurate representation of the actual findings of the Audit Team.		
Acknowledged by:		Signature
Name	Muhammad Rinaldi	
Position	Lead Auditor	
Date	22 May 2026	

Signing by the Certification Decision Maker		
I, the undersigned, being the Certification Decision Maker, confirm that the information and conclusions contained in this report have been prepared in good faith and that the certification decision has been made based upon this information.		
Acknowledged by:		Signature
Name	Mhd. Fundy C. Kurniawan	
Position	Certification Decision Maker	
Date	05 June 2026	

Appendix 1: Location Map Unit of Certification and Supply bases



i.e. figure: Map of Unit of Certification

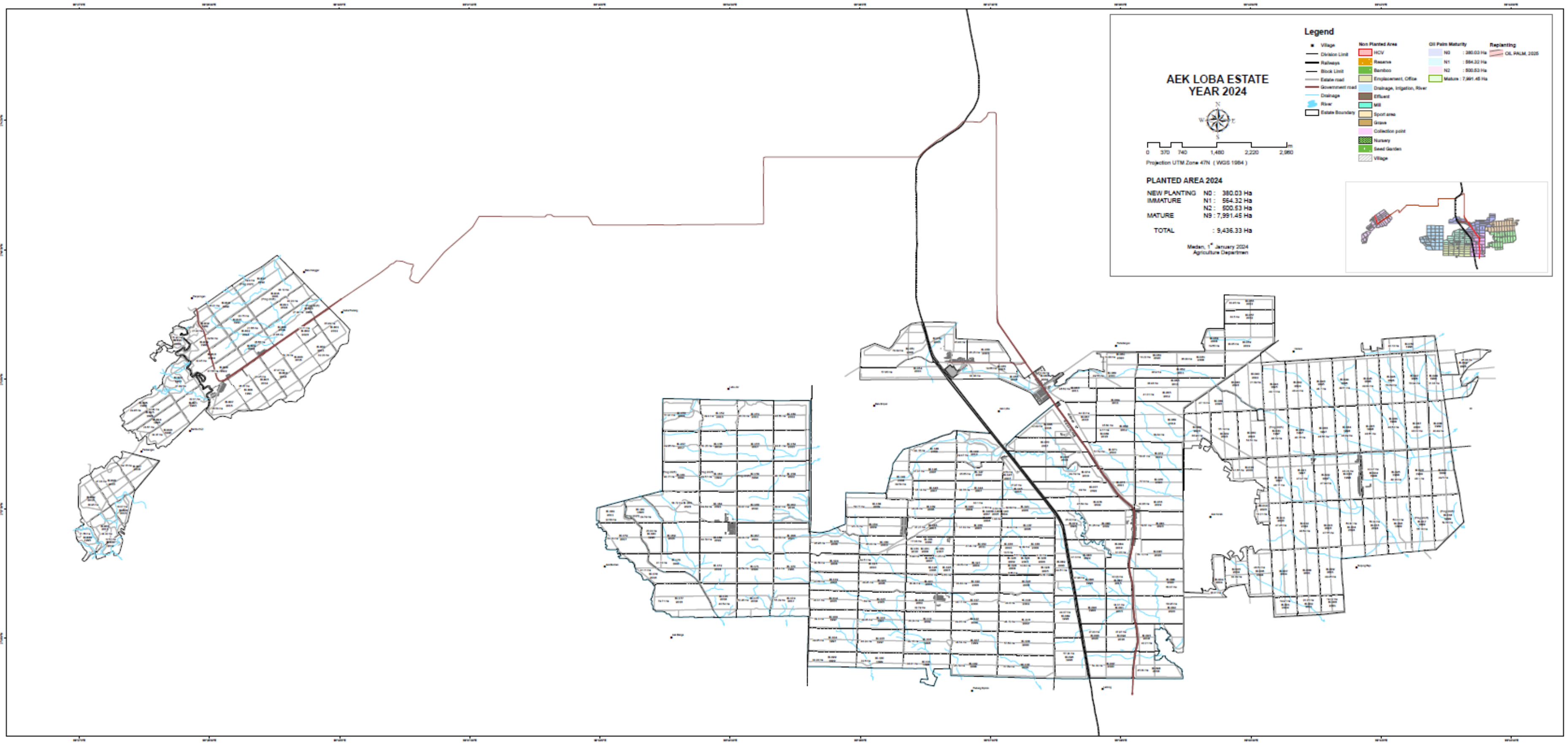


Figure 2: Map of Aek Loba Estate

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

Assessment Type	Date of Audit	Changes
Annual Surveillance Audit 1	18-21 May 2026	There is no change of scope during this audit

Appendix 3: Greenhouse Gas (GHG) Reporting Summary

The GHG emissions produced by the PT Socfin Indonesia – Aek Loba (POM and its supply bases) in the period of 012025 until 122025 have been calculated using the RSPO PalmGHG Calculator (version 4). The assessment team had verified the data input in the PalmGHG Calculator against operations records. The Certification Unit has selected the following options from the PalmGHG Calculator when preparing inputs for the GHG emissions calculations:

☒ Apply Full Version

☐ Exclude LUC Emissions

The summary of the Net GHG emitted in 012025 for Aek Loba POM and supply base are as following:

1. **Summary of Emissions**

Description	tCO_2eq/t product
CPO	0.69
PK	0.69
PKO	0.00
PKE	0.00

Extraction	%
OER	22.62
KER	3.69

2. Summary of Plantation/Field Emissions and Sink

Land Use	Ha
OP Planted Area	9423.70
OP Planted on Peat	0.00
Conservation (Forested)	0
Conservation (Non-Forested)	69.41
Total	**9493.11**

Production	t/year
FFB Processed	191,089.06
CPO Produced	43224.462

	Own Crop		Group		3rd Party		Total
	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	tCO_2e	tCO_2e/ tFFB	
Land Conversion	69,510.59	7.38	0.00	0.00	0.00	0.00	70,279.09
CO_2 Emission from Fertilizer	9,121.98	0.97	0.00	0.00	0.00	0.00	8,945.35
N_2O Emission	6,374.56	0.68	0.00	0.00	0.00	0.00	7,081.38
Fuel Consumption	884.22	0.09	0.00	0.00	0.00	0.00	961.37
Peat Oxidation	0.00	0.00	0.00	0.00	0.00	0.00	0
Crop Sequestration	-63,723.94	-6.76	0.00	0.00	0.00	0.00	-62,907.65
Sequestration in Conservation Area	0.00	0.00	0.00	0.00	0.00	0.00	0
Total	**22,167.41**	**2.35**	**0.00**	**0.00**	**0.00**	**0.00**	**24,359.55**

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

3. Summary of Mill Emission and Credits

	tCO_2	tCO_2e/t FFB
Emission		
POME	21,409.75	0.11
Fuel Consumption	18.03	0.00
Grid Electricity Utilization	0.00	0.00
Credit		
Export of Excess Electricity to Housing & Grid	0.00	0.00
Sales of PKS	-9,038.15	-0.05
Sales of EFB	0.00	0.00
Total	**12,389.63**	**0.06**

4. Palm Oil Mill Effluent (POME) Treatment

Description	%
Divert to compost	0
Divert to anaerobic digestion	100

5. POME Diverted to Anaerobic Digestion

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