Roundtable on Sustainable Palm Oil
Supply Chain Certification Report
Report no.: SCCS_ASA2-18502266
Assessment against RSPO Supply Chain Certification Standard 2011

Wilmar International Limited
PT Wilmar Nabati Indonesia
Bagendang Unit

Head Office :
Multivision Tower 15th floor, Jl. Kuningan Mulia Kav. 9B Jakarta Selatan, Indonesia
& 56 Neil Road, Singapore. 088830

Facility address :
Jl HM Arsyad KM.20, RT 06 RW 02, Bapanggang Raya Village, Mentawa Baru Ketapang Sub District,
East Kotawaringin District, Central Kalimantan Province, Indonesia. 74326

Date of assessment : Januari 21, 2015

Report prepared by:
Hendra Fachrurozy
(RSPO Lead Auditor)

Certification decision by:
Muhammad B. Asana
(Head of Certification Body PT TUV Rheinland Indonesia)

Certification Body:
PT TUV Rheinland Indonesia
Menara Karya 10th Floor,
Jl. H.R Rasuna Said Block X-5 Kav.1-2,
Jakarta 12950 Indonesia,
Tel: +62 21 57944579
Fax: +62 21 57944575
www.tuv.com/id
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1.0 SCOPE OF SUPPLY CHAIN CERTIFICATION ASSESSMENT

1.1 Executive Summary and Scope of Assessment

The facility of PT Wilmar Nabati Indonesia (WINA) - Bagendang were assessed against the RSPO Supply Chain Certification Systems (SCCS) document (November 2011). The scope of the Supply Chain Certification System assessment covers the implementation of the Mass Balance (MB) supply chain model for storage independent CPO and PK (received CPO & PK from mills for direct CPO & PK dispatch to buyer or refinery) by PT WINA - Bagendang. This is not a multi-site certification.

The volume of palm oil product was handled by PT Wilmar Nabati Indonesia – Bagendang in year 2014 and projection of sold/dispatch for year 2015.

<table>
<thead>
<tr>
<th>Product Type</th>
<th>Dispatch for year 2014 (MT)</th>
<th>Projection of Sold/Dispatch for year 2015 (MT) *</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPO</td>
<td>348,899.72</td>
<td>17,885,000.00</td>
</tr>
<tr>
<td>PK</td>
<td>136,711.00</td>
<td>1,460,000.00</td>
</tr>
</tbody>
</table>

Note: *). Data from January to December 2014 (the justification based on capacity maximum storage tank for CPO: 49,000 MT x 365 days and PK: 4,000 MT x 365 days)

According to information stated on Decree of Minister of Transportation No. KP 100 year 2012 dated January 31, 2013 regarding the approval of the management of Terminal for privat use to support operations of palm oil Industry PT Wilmar Nabati Indonesia in area Sampit Regional Port, the technical specifications are allowed dock open type, size 12 x 4 m², and can be operated only limited to the activities of ship traffic or loading and unloading of goods in the form of raw materials, production and production support equipment for its own sake and not for public.

The Company has obtained a building permit on water (Izin Bangunan Air) in inland waters by decree of the Head of Department Communication and Information Technology – Kota Waringin Timur Regency No. 551.31 / 447 / Dishubkominfo / 2014 dated April 21, 2014, for the purposes of ship mooring / loading & unloading.

The company has a building permit (IMB) by Decree of Regent Kotawaringin Timur 6438/266 / KPPT / IMB / 2011 dated May 2, 2011 for the construction of bulking station and pier function of PT Wilmar Nabati Indonesia.

The 2nd surveillance assessment was carried out on January 21, 2015 and a total of 5 (five) non-conformities were found during assessment. The 1st surveillance audit was conducted on January 30, 2014.

1.2 Certification Details

The details of RSPO certification of PT WINA - Bagendang are as per the table below:

Table 1: RSPO Supply Chain Certification details of PT WINA - Bagendang

<table>
<thead>
<tr>
<th>RSPO Membership no.</th>
<th>2-0017-05-000-00 on behalf Wilmar International Limited</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSPO Supply Chain Certificate no. :</td>
<td>824 503 14003*</td>
</tr>
<tr>
<td>Date of RSPO Supply Chain Certificate &amp; Validity :</td>
<td>June 16, 2014 &amp; 2013-02-19 until 2018-02-18</td>
</tr>
</tbody>
</table>

Note: *). Certificate no. 185 0 2266 01 dated 19th February 2013 previously issued by TUV Rheinland Malaysia Sdn. Bhd is no longer valid.
1.3 Organisational Information / Contact Person

PT WINA - Bagendang is a bulking station and silo owned by PT Wilmar Nabati Indonesia in Sampit – Central Kalimantan. The facility (PT Wilmar Nabati Indonesia Bagendang) is subsidiary of Wilmar International Limited, which is engaged in the processing of palm oil.

Contacts details of the company are as follows:

<table>
<thead>
<tr>
<th>Company Name:</th>
<th>PT Wilmar Nabati Indonesia (PT WINA),</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td>Head Office : Multivision Tower 15th floor, Jl. Kuningan Mulia Kav. 9B Jakarta Selatan, Indonesia</td>
</tr>
<tr>
<td></td>
<td>Plant : Jl. HM Arsyad KM.20, Bapanggang Raya Village, Mentawa Baru Ketapang Sub District, East Kotawaringin District, Central Kalimantan Province. 74326</td>
</tr>
<tr>
<td>Contact Person:</td>
<td>Hasyim As’ari</td>
</tr>
<tr>
<td>Telephone &amp; Fax :</td>
<td>+62 0811 5209716</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:hasyim.asari@wilmar.co.id">hasyim.asari@wilmar.co.id</a></td>
</tr>
</tbody>
</table>

1.4 Actual received and sold/dispatch volumes

Table 2: Records of certified material received/purchased year 2014

<table>
<thead>
<tr>
<th>Supplier</th>
<th>RSPO Certificate Number</th>
<th>Product</th>
<th>UTZ Number</th>
<th>Volume (MT)</th>
<th>Status / Model SC</th>
</tr>
</thead>
<tbody>
<tr>
<td>PT Mustika Sembuluh (POM 1)</td>
<td>01 100 106469</td>
<td>PK</td>
<td>RSPO-PO1000000144</td>
<td>12,076.35</td>
<td>MB</td>
</tr>
<tr>
<td>PT Kerry Sawit Indonesia (POM 1)</td>
<td>01 100 117292</td>
<td>PK</td>
<td>RSPO-PO1000000146</td>
<td>7,010.22</td>
<td>MB</td>
</tr>
<tr>
<td>PT Sarana Titian Persada</td>
<td>MUTU-RSPO/022</td>
<td>PK</td>
<td>RSPO-PO1000000146</td>
<td>6,597.12</td>
<td>MB</td>
</tr>
<tr>
<td>PT Bumi Sawit Kencana</td>
<td>SGS-RSPO/PM-MY13/01300</td>
<td>PK</td>
<td>RSPO-PO1000000600</td>
<td>3,161.91</td>
<td>MB</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>28,845.60</strong></td>
<td></td>
</tr>
</tbody>
</table>

Note : -

Table 3: Records of Certified Palm Oil Product Sold year 2014

<table>
<thead>
<tr>
<th>Buyer</th>
<th>RSPO Certificate Number</th>
<th>Product</th>
<th>UTZ Number</th>
<th>Volume (MT)</th>
<th>Status / Model SC</th>
</tr>
</thead>
<tbody>
<tr>
<td>PT Wilmar Nabati Indonesia - Gresik</td>
<td>185 0 2248 001</td>
<td>PK</td>
<td>RSPO-PO1000000396</td>
<td>27,113.46</td>
<td>MB</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>27,113.46</strong></td>
<td></td>
</tr>
</tbody>
</table>

1.5 Summary of Previous Assessment

On the previous assessment (1st surveillance) of PT Wilmar Nabati Indonesia (Bagendang), there are 4 (four) findings related to the fulfillment of the RSPO SCCS requirement November 2011. The facility was commissioned in year 2012 where during audit that all facilities has finished their construction. Total PK silo are 4 units (total of capacity : 4,000 MT) and CPO storage are 19 units (total of capacity : 49,000 MT).
2.0 ASSESSMENT PROCESS

2.1 Certification Body

PT TUV Rheinland Indonesia is member of Group TÜV Rheinland Group, a global leader in independent testing and assessment services. The TÜV Rheinland Group was established in 1872 with offices located in over 490 locations in 62 countries on all five continents. PT TUV Rheinland Indonesia offers certification for a wide range of management systems according to established international standards including ISO 9001, ISO 14001, OHSAS 18001, SA 8000, RSPO (RSPO-ACC-013 dated on June 06, 2014), ISPO (LS-P&K-005-ISPO dated on May 10, 2012), SFM (mandatory and voluntary), as well as CDM Validations and Verifications. PT TUV Rheinland Indonesia’s office is located in Jakarta, Indonesia.

2.2 Qualifications of Lead Assessor and Assessment Team

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Qualifications / Experience</th>
</tr>
</thead>
</table>
| Hendra Fachrurozy     | Lead Auditor   | **Education**: Bachelors Degree in Forestry - Bogor Agriculture Institute, Indonesia, (1995 to 2000).  
**Trainings attended**: ISO 9001:2008 lead auditor course - Neville Clark (2011); ISO 14001:2004 lead auditor course – TUV Rheinland Indonesia (2011); SMK3 auditor course – Department of Manpower and Transmigration of The Republic of Indonesia (2009); Sustainable Forest Management (SFM) - Forest Stewardship Council (FSC) system training; Chain of Custody training for FSC System; Sustainable Forest Management (SFM) – Forestry Education and Training Centre (2010); Timber Legality of Verification – Forestry Education and Training Centre (2010); RSPO Lead Auditor Course – Pro Forest & Wild Asia (2011); SCCS RSPO by David Ogg Consulting (September 2012).  
| Wahyu Wigati Wijayanti| Auditor Trainee| **Education**: Master Degree in Magister Management Agribusiness, Bogor Agriculture University  
**Trainings attended**: ISO 9001:2000 lead assessor course 2010 - CMS; ISO 14001 lead assessor course 2010 - CMS; OSHAS: 2007 training, Chain of Custody training for LEI System. RSPO lead Auditor training year 2014 by Pro Forest and Daemeter, ISPO Lead Auditor training  
2.3 Assessment Methodology & Agenda

The 2nd surveillance supply chain assessment was conducted January 21, 2015 as per the assessment program below. The assessment was carried out in accordance with TUV Rheinland Indonesia’s RSPO audit procedure as well as the RSPO Supply Chain Certification Systems document. An on-site assessment was conducted and the assessment team carried out field and document assessments of compliance to RSPO Supply Chain Certification System requirements.

The company proposed the correction and corrective action for all identified non-conformities raised to the certification body 15 days after the closing meeting. Verification of closure of non-conformances was conducted through document checked 4 weeks after the closing meeting of the main assessment. The certification assessment agenda is as explained below.

Surveillance Assessment Agenda:

<table>
<thead>
<tr>
<th>Date</th>
<th>Location/ Main sites</th>
<th>Main activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 21, 2015</td>
<td>Bagendang Storage office</td>
<td>Opening Meeting Verificaiton Document :</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Applicability of general SCS Req,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Documented procedure</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Training</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Registration</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Purchasing and good in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Sales &amp; good out</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Outsourcing activities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Claim</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Processing</td>
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<tr>
<td></td>
<td></td>
<td>- Record Keeping</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Mass Balancing System</td>
</tr>
<tr>
<td>Lunch and break</td>
<td></td>
<td>Scooping visit &amp; interview with worker :</td>
</tr>
<tr>
<td></td>
<td>Bagendang Storage office</td>
<td>- Training</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Registration</td>
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<td>- Purchasing and good in</td>
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<td>- Sales &amp; good out</td>
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<td></td>
<td>- Outsourcing activities</td>
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<td>- Claim</td>
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<td>- Processing</td>
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<td></td>
<td></td>
<td>- Record Keeping</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Mass Balancing System</td>
</tr>
</tbody>
</table>
3.0 ASSESSMENT FINDINGS

3.1 Description of Supply Chain Management System

PT Wilmar Nabati Indonesia (PT WINA) - Bagendang is a bulking station and silo owned by PT Wilmar Nabati Indonesia (PT WINA) where the facility is subsidiary of Wilmar International Limited (the parent company). The facility was commissioned in year 2012 where during audit that facility has CPO storage as much as 19 unit (it capacity are 49,000 MT) and PK silos as much as 4 unit (capacity : 4,000 MT).

PT WINA - Bagendang has received material (CPO) from palm oil mills (POM) under Wilmar International Limited (i.e PT Mustika Sembuluh (POM 1 & 2), Kerry Sawit Indonesia (POM 1 & 2), PT Sarana Titian Permata POM, PT Bumi Sawit Kencana POM, PT Mentaya Sawit Mas POM and PT Karunia Kencana Permata Sejati POM) and purchased from others palm oil mills not under Wilmar group amount of 361,613.78 MT. All CPO received were claimed as non certified both from mills under Wilmar and from others mill from non Wilmar mills.

In year 2014, PT WINA - Bagendang has received material (PK) from palm oil mills (POM) under Wilmar International Limited and purchased from other palm oil mills not owned by Wilmar International Limited amount of 138,317.18 MT. PT WINA – Bagendang dispatches material (PK) to other subsidiaries of Wilmar International Limited i.e PT WINA – Gresik as certified or non-certified products.

PT Mustika Sembuluh (POM 1 & 2), PT Kerry Sawit Indonesia (POM 1 & 2), PT Bumi Sawit Kencana POM and PT Sarana Titian Permata POM are supplier certified material (CPO & PK).

PT Wilmar Nabati Indonesia has a complete standard operation manual and standard operation procedure about supply chain for all strategic operation units. All production process is conducted internally except transport activity (outsourced process). PT WINA – Bagendang is part of PT WINA so PT WINA-Bagendang uses procedure in PT WINA.

At the audit time company has prepared their SCC system according RSPO SCC standard November 2011 Module C (Mass Balance (MB) model) as defined by management PT WINA - Bagendang in the company's management system, and has been implemented after getting approval of SCC certification.

The following is a description of the company’s supply chain management system according to the RSPO SCCS requirements, including status of compliance of the company and their outsourced third parties to RSPO SCCS requirements.

Section 1: General Chain of Custody System Requirements for the Supply Chain

5.1. Applicability of the General Chain of Custody System Requirements for the Supply Chain

Findings:

Since PT WINA - Bagendang decided to implement RSPO SCCS, the company has established supply chain management system. Considering the nature of incoming material, company decide to implement Mass Balance system (Module C).

To support implementation of RSPO Supply Chain, PT Wilmar Nabati Indonesia (WINA) has a complete standard operation manual and standard operation procedure about supply chain for all strategic operation units. PT WINA – Bagendang is part of PT WINA so PT WINA-Bagendang use procedure in PT WINA. On the 2nd surveillance audit there is no additions of procedures relating to the implementation of the RSPO SCCS and a revision on procedure of reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.02).

The name of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements has been assigned at the audit time. There is assignment letter i.e. for Mr. Ahmad Supiansyah.

PT Wilmar Nabati Indonesia (PT WINA) - Bagendang is a bulking station and silo owned by PT Wilmar Nabati Indonesia (PT WINA). PT Wilmar Nabati Indonesia is subsidiary of Wilmar International Limited.
which Wilmar International Limited is an RSPO member with membership number 2-0017-05-000-00. At time of audit, the company has been implemented their SCC system in accordance with the RSPO SCC standard November 2011 but not selling CPO products with RSPO SCCS claim and only claim for PK product.

**Compliance status : Full Compliance**

### 5.2. Documented procedures

#### Findings:

There is a set of existing standard operation procedure since incoming material (CSPO/PK) until product dispatch. The company has a procedure for implementation of SCCS requirements. There are a set of existing procedures consisting of :

- Procedure for hygiene SOP/WINA-OPR-001 Rev. 00
- Procedure for reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.02) where include mechanism for checking validity of supplier's SCC certificate (point 6.1.3) and the mechanism of handling of non conforming material/document (point 6.1.4 s/d 6.1.6) and eTrace transaction but not include mechanism of handling/receiving material with “tolling” status. It was raised as non-conformities (NCR No. 2015-01 of 04).
- Procedure for tracebility (SOP/WINA-OPR-003 Rev.1)
- Procedure of new contractor information (SOP/WINA-OPR-005 Rev. 0)
- Procedure for reception and dispatch of raw material CPO Segregated RFS – EPA (SOP/WINA-OPR-006 Rev.0)

Procedures for Weigh Bridge :
- Procedure for reception and dispatch of raw material from truck (CPO & CSPO) SOP/WINA-WBG-001 rev 0
- Procedure for dispatch raw material (SOP/WINA-WBG-002 rev 0)
- Procedure for weighing CPO & CSPO rev 0

Procedures for shipping/jetty :
- Procedure for loading to barge (SOP/WINA-SHP-001 Rev.0)
- Procedure for dispatch from ship (SOP/WINA/SHP-002 Rev.0)
- Procedures for pigging (SOP/WINA/SHP-003 Rev.0)
- Procedures for Jetty & Trestle cleanness (SOP/WINA/SHP-005 Rev.0)

Procedures for Pump House :
- Procedure for reception raw material from truck (SOP/WINA-PHE-001) rev 0
- Procedure dispatch raw material by truck (SOP/WINA/PHE-002 Rev.0)
- Procedure for pump house cleanliness (SOP/WINA/PHE-003 Rev.0)
- Procedures for the cleanliness of working tools (SOP/WINA/PHE-004 Rev.0)

Procedure for stock control:
- Procedure for sounding deep tank (SOP/WINA-STC-014 Rev.0)

Procedure for Personalia and General Affair:
- Procedure for training (SOP/WNA-PGA-001 Rev.0)
- Procedure for document and data control (QP/WINA-001 Rev.0)

During 2nd surveillance audit, procedure for reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.01) were revised on April 01, 2014 (revision 2). The title become procedure of reception and dispatch of raw material Certified CPO and Certified PK and its derivatives.

In section 6.1.3 of the procedure, to include mechanism to ensure the validity of sustainable material suppli-
ers by adding items:
- Check the RSPO website (www.rspo.org) for the unit SCCS certified (valid certificate) and
- Check the validity of the supplier periodically to overcome a hold certificate (suspend) problem, minimum once a year.

All activity about receive, storage and dispatch was written on detail and recapitulation of daily report and detail and recapitulation of monthly report.

The name of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements is Mr. Ahmad Supiansyah. Mr. Ahmad Supiansyah be able to demonstrate awareness of the facilities procedures for the implementation of this standard. Appointment of management representatives through letter of assignment from head of bulk No. SKEP-001/HRGA/VI/2012 dated June 06, 2012.

Compliance status: Non Compliance

NCR No. 2015-01 of 04
Procedure for reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.02) but not include mechanism of handling/receiving material with “tolling” status.

5.3. Purchasing and goods in

Findings:
PT WINA - Bagendang has mechanism to receive certified material (SOP/WINA-OPR-002 Rev.2). The document to be verified from certified sources are delivery note including wet stamp from the origin estate, check the estate name in the supplier list, certified code. The company assigned a person to be responsible to check and ensure the certified material both quality and quantity as per purchase documents or delivery document and he/she will check the validity of supplier’s certificate with checking certificate from period time of certificate and checked via the list of RSPO SCC facilities on the RSPO website (www.rspo.org) or the RSPO IT system within a reasonable timeframe. The facility has list of suppliers RSPO-SCCS i.e PT Mustika Sembuluh 1 & 2 POM, PT Kerry Sawit Indonesia 1 & 2 POM, PT Sarana Titian Permata POM and PT Bumi Sawit Kencana POM.

When receiving RSPO certified material, weighbridge operators will verify the claimed category of the material under mass balance system, supplier supply chain certification number, quality and quantity of products, buyer name & address, seller name & address, and document date in DO & WB Ticket document. If there are non-conforming material/documents so weighbridge operators will inform to bulking manager about decision on the material/documents it. This mechanism is related to the company’s procedure of reception and dispatch of raw material (SOP/WINA-OPR-002 Rev.2) point 6.1 where their procedure include handling of non-conforming material/documents. There are inconsistencies in SCCS implementation i.e:

- Some PK receipt samples on January 7, 2014 as certified in mass balance report but there is not wet stamp “certified” on weighbridge (WB) ticket’s PT WINA Bagendang and weighbridge (WB) ticket’s mill. Some PK receipt samples on January 7, 2014 are WB ticket’s PT WINA Bagendang : no. NIBGD10013693, NIBGD10013651, NIBGD10013663 and WB ticket’s mill : no. KSA20140100618, KSA20140100586, KSA20140100585,

- PK receipt dated on 11-12 July 2014 from PT Bumi Sawit Kencana (PT BSK) as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and WB ticket from mill. In the mass balance report has appropriated as non-certified category.

- PK receipt in July 2014 (exclude dated on 11-12 July 2014) from PT BSK as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and mill and in mass balance report as certified category.

- Wet stamp “certified” for PK receipt dated on December 30, 2014 from PT Sarana Titian Permata (PT STP) with WB ticket no. SJTJ0028329 not available but there is wet stamp “certified” on WB ticket’s PT WINA Bagendang

All condition above was raised as non-conformities (NCR no. 2015-02 of 04) and , there is not decision from bulking manager / management representative related to the handling of non-conforming on verifier 5.3.1 a. Handling of non-conforming material/documents in the field not appropriate with procedure have been developed. This condition was raised as non conformities too (NCR no.2015-03 of 04).

For record and control, weighbridge (WB) ticket submitted to the logistic head section. Everyday for the
purpose of counter checking and record on the correct tonnage received from product supplier (POM). The facility must communicate with buyer/trading section in head office about quantity dispatched as part of the monitoring process for dispatch of product.

In year 2014 (January to December), total CPO received is 361,613.78 MT which volume of owned by PT WINA Bagendang is 326,908.96 MT and volume of transfer only (titip timbun) status is 34,704.82 MT. All volume of CPO owned by PT WINA Bagendang in the period of year 2014 is RSPO non-certified status so on the weighbridge slip not available information of supply chain model’s supplier. PT WINA - Bagendang has received material (CPO) from palm oil mills (POM) under Wilmar International Limited (i.e PT Mustika Sembuluh 1 & 2 POM, Kerry Sawit Indonesia 1 & 2 POM, PT Sarana Titian Permata POM, PT Bumi Sawit Kencana POM, PT Mentaya Sawit Mas POM and PT Karunia Kencana Permaidjati POM) and purchased from other palm oil mills not owned by Wilmar International Limited. The three of six suppliers under Wilmar International Limited are supplier material (CPO) certified i.e PT Mustika Sembuluh 1 & 2 POM, PT Kerry Sawit Indonesia 1 & 2 POM, PT WINA Bagendang.

Whereas, total PK received in year 2014 is 138,317.18 MT which volume of certified PK (CSPK) is 28,845.60 MT and volume of non-certified PK (non CSPK) is 109,471.58 MT. The supplier of CSPK in PT WINA – Bagendang i.e PT Mustika Sembuluh 1 POM, PT Kerry Sawit Indonesia 1 POM, PT Sarana Titian Permata POM and PT Bumi Sawit Kencana POM. Fourth suppliers who deliver the PK product using supply chain model is MB that it is accordance with the supply chain model adopted by PT WINA Bagendang.

Compliance status: Non-Compliance

NCR No. 2015-02 of 04

There are inconsistencies in SCCS implementation i.e:

- Some PK receipt samples on January 7, 2014 as certified in mass balance report but there is not wet stamp “certified” on weighbridge (WB) ticket’s PT WINA Bagendang and weighbridge (WB) ticket’s mill. Some PK receipt samples on January 7, 2014 are WB ticket’s PT WINA Bagendang: no. NIBGD10013760, NIBGD10013693, NIBGD10013651, NIBGD10013763 and WB ticket’s mill: no. KSA20140100618, KSA20140100596, KSA20140100585, KSA20140100617.
- PK receipt dated on 11-12 July 2014 from PT Bumi Sawit Kencana (PT BSK) as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and WB ticket from mill. In the mass balance report has appropriated as non-certified category.
- PK receipt in July 2014 (exclude dated on 11-12 July 2014) from PT BSK as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and mill in mass balance report as certified category.
- Wet stamp “certified” for PK receipt dated on December 30, 2014 from PT Sarana Titian Permata (PT STP) with WB ticket no. SJTJ0028329 not available but there is wet stamp “certified” on WB ticket’s PT WINA Bagendang

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There is not decision from bulking manager / management representative related to the handling of non-conforming on verifier 5.3.1 a. Handling of non-conforming material/documents in the field not appropriate with procedure have been developed.

5.4. Outsourcing activities

Findings:

The only activity outsourced to independent third parties in PT WINA-Bagendang is transportation. PT WINA - Bagendang only acts as user of the transportation services but all related policies and decisions of the transportation supplier are made by the holding company. The facility has ensured that the independent third party complies with RSPO SCCS requirements and does have a list of transportation companies used for transport of the facility’s final products. The facility does not outsource activities for the processing or production of RSPO certified materials. The facility use trucks and ship for dispatch their Palm Kernel (PK) products. In the company’s procedure for information of new contractor (SOP/WINA-OPR-005), it is stated that if there is a new contractor/transporter, the facility will inform the certification body (CB) by email or fax.

During 2nd surveillance audit, the list of PK transporters has changed, there are 1 transporters via ship and 5 transporters via truck. The facility only claim of PK SCCS certified product.
The list of transporters are:

1) PT USDA Seroja, address Jl. Raya Sendolas, Pulau Gelang, Rengat, Indragiri Hulu, PIC Harry Joham Marpaung, email hari.johan@usda.com, Contact No. 081372589387 (ship)
2) PT Putra Mentaya Jaya, Jl. Kembali Perum Panca Setia, Sampit, PIC Robi, robisampit@gmail.com, No. 081349021835
3) CV Danau Raya, Jl. Tidar Baru Blok E Jalur 1 No. 9, Sampit, PIC Achmad, email cvdanauraya@gmail.com, No. 081332116170
4) CV Mitra Lintas Borneo, address Jl. Minun dehen No. 02, Sampit, Kalimantan Tengah, email MLB.Sampit@gmail.com, PIC Eddy Suryanto, No. HP. 0821-51898140.
5) CV Usaha Karya Mandiri, Jl. Antang Barat 3 Gg. Murai No. 83 Sampit, email ud_karyamandiri21@yahoo.com, PIC Kariono, No. 0821-54405460
6) CV Molada, Jl. Jaya Wijaya I No. 69, Sampit, PIC Loe Darlan, email cvmolada@gmail.com, No. Telp. 0531-31868

All transporters have provided self declaration which states that the company is willing and able to meet all standard requirements to meet the RSPO SCCS verification and certification process to be performed in the PT WINA Bagendang and provided a written statement to be forwarded to a third party designated for RSPO SCCS. Verification.

Some examples of work order to transporters:

1) Work order to CV Putra Mentaya Jaya No. 8106046136 dated January 15, 2015, to transport palm kernel from Pondok Damar (PT KSI II) to Bagendang, amount 200,000 kg, D/O No. 6052132582 dated January 15, 2015, must be completed on January 16-23, 2015
2) Work order to CV Danau Raya No. 8106045975, dated January 9, 2015, to transport palm kernel from Sembuluh to Bagendang, amount 50,000 kg, D/O No. 4152124842-1 dated January 09, 2015, must be completed on January 10-17, 2015.
4) Work order to CV Usaha Karya Mandiri No. 8106046193, dated January 16, 2015, to transport palm kernel from Sembuluh to Bagendang, amount 100,000 kg, D/O No. 4152124855 dated January 16, 2015, must be completed on January 17-24, 2015.
5) Work order to CV Molada No. 8106045907, dated January 8, 2015, to transport palm kernel from Tangar to Bagendang, amount 100,000 kg, No. D/O 6282109139 dated January 07, 2015, must be completed on January 09-15, 2015.
6) Shipping instruction to PT USDA Seroja Jaya dated January 5, 2015 to transport palm kernel from Sampit port to Gresik, amount 2,500 MT, plan of loading on January 6-8, 2015, sender PT Wilmar Nabati Indonesia, receiver PT Wilmar Nabati Indonesia.

Total of transport PK using transporter’s vehicle (FOB) during year 2014 from the certified suppliers to the PT WINA Bagendang as much as 28,845.60 MT and delivery PK certified via ship (CIF) as much as 27,113.46 MT (accepted Gresik).

Compliance status: Full Compliance

5.5. Sales and goods out

Findings:
The sales and goods out mechanism of the company are described in their procedure of reception and dispatch of raw material (SOP/WINA-OBR-002 Rev.2). Records for outgoing RSPO certified product will be recorded in several type of records depending on the transfer method used such as:
- Barges/vessels: shipment detail export; shipment loading report; declaration of taking and analysis sample; share sounding report for loading; sealing report; declaration of dispatch; Bill of Lading (B/L); manifest and surveyor report.
- Truck: Sales Order (SO); Delivery Order (DO), Certificate of Analysis, Weighbridge Ticket, and delivery
Note.
All records of products (certified product) dispatched to buyer has information at the top of the document which include reference number, date of issued document, Delivery Order number, Contract Number, buyer name including the address of buyer, seller name including the address of seller, description of product (include supply chain model in the form of wet stamp), loading date, the quantity of the products delivered and reference to related transport documentation.

The document of shipment detail export, bill of lading (B/L) and shipping instruction stamped certified product (company name, product name, supply chain model and RSPO SC certified number) is used as identification of those products as certified product.

The company has implemented this system for their regular product while company will include certified product claim and SCC certificate number on each delivery document i.e. “Mass Balance”.

In year 2014, the volume of CPO dispatched from PT WINA - Bagendang bulking station in East Kotawaringin District to PT WINA - Gresik, and PT WINA - Pelintung was as much as 348,899.72 MT (include transfer only (titip olah)). All volume of CPO despatch not claimed under RSPO certification (non-certified).

In year 2014, the volume of PK dispatched from PT WINA-Bagendang bulking station to PT WINA-Gresik was as much as 136,711 MT (certified : 27,113.46 MT and non-certified : 109,597.54 MT).

Compliance status : Full Compliance

5.6. Registration

Findings:
During surveillance audit process, PT WINA-Bagendang has conducting registration in e-trace (no. ID : PO1000000493) but all transaction buy material and sell product year 2014 with certified status not available in eTrace because software is under construction to the PK product so next audit will be verified for complaince it because auditee would start implementation on April 2015. For PK dispatch is transfer status or not sell to PT WINA-Gresik so that it condition still not compatible in eTrace software.

Auditee has prepared mechanism eTrace transaction in procedure of reception and dispatch of raw material (SOP/WINA-OPR-002 Rev.02).

Compliance status : Compliance with Observation

5.7. Training

Findings:
PT WINA Bagendang has training procedure (SOP/WINA-PGA-001 Rev.0) dated June 01, 2012. According to the procedure, Personnel and General Affair (pga) Department submit an annual training program (training matrix) to head of bulking for approval. The facility has an matrix of training program for year 2014 and 2015 which prepared by PGA Department and approved by Head of Bulk.

The training program for awareness of SCCS RSPO was actually done for all staff who responsible for SCCS implementation as shown in the following table:

<table>
<thead>
<tr>
<th>No.</th>
<th>Date of training</th>
<th>Participants</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>August 01, 2012</td>
<td>11</td>
<td>Awareness RSPO SCCS</td>
</tr>
<tr>
<td>2.</td>
<td>August 02, 2012</td>
<td>7</td>
<td>Awareness RSPO SCCS</td>
</tr>
<tr>
<td>3.</td>
<td>January 01, 2014</td>
<td>11</td>
<td>Refreshment RSPO SCCS</td>
</tr>
<tr>
<td>4.</td>
<td>December 29, 2014</td>
<td>9</td>
<td>Training mass balance report master</td>
</tr>
</tbody>
</table>

Related to the organization barchart, there are many divisions responsible for SCCS implementation, and all person incharge in SCCS RSPO has been trained. The facility has kept record of training well done.

Compliance status: Full Compliance
### 5.8. Claims

**Findings:**
The facility has claim of certified PK under RSPO scheme where the facility has compliance with RSPO Rule on Communication & Claims (general terms, role on corporate communication and general rules on product-related communication).

The evidence has seen are contract, purchased order, delivery order and weighbridge ticket where all documents it no display the RSPO trademark and no state anything that can lead consumers to believe that RSPO membership implies the selling of RSPO-certified palm products.

Until 2nd surveillance audit that auditee not communication on pack or product-related communication in general.

**Compliance status:** Full Compliance

### Section 2: Module C Mass Balance

#### C.1 Processing

**Findings:**
Supply chain model from certified PK supplier (Mustika Sembuluh 1 mill, Kerry Sawit Indonesia 1 mill, Sarana Titian Permata mill, and Bumi Sawit Kencana mill) is Mass Balance (MB) so PT WINA-Bagendang decided to use the same model used by their suppliers. The facility has established a clear system and standard operation procedure (SOP) including record system where supply chain model used is Mass Balance (MB).

**Compliance status:** Full Compliance

#### C.2 Record keeping

**Findings:**
The facility has established a document and data control procedure (Quality Procedure): QP/WINA-001 rev 00 effective dated June 01, 2012.

The retention time for all records and reports for certified material and product has been defined for at least for ten (10) years stated in Procedure for reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.02 and procedure traceability SOP/WINA-OPR-003 rev. 1, dated January 01, 2014. The storage and maintainance of documents is the responsibility of the Management Representative.

The facility will clearly indicate the supply chain model used with trade names in relevant documents, e.g. WB ticket, shipment detail export and bill of lading with *product name*/MB or Mass Balance and certificate number.

During 2nd surveillance audit, it was found Delivery Order (DO) or Purchasing Order (PO) (for condition above i.e indicator 5.3.1.a) which was described requirement/category of product not available in workstation/bulking. It was rasied as non-conformities (NCR No. 2015-04 of 04).

**Compliance status:** Non-Compliance

NCR No. 2015-04 of 04
Delivery Order (DO) or Purchasing Order (PO) (for condition above i.e indicator 5.3.1.a) which was described requirement/category of product not available in workstation/bulking

**C.3 Mass Balance System**

**Findings:**

The auditee has ensured that quantity of receipt of material and dispatch of product records at the physical site are monitored on daily basis.

The material balance can show delivery of product sales/transfer from a positive stock. Data in the material accounting system year 2014 are valid and always be valid from receive material (input) until dispatch to buyer. Volume of receive material (input) has matches with the volume of dispatch (output) and facility has been allocated mass balance claims to products going out.

In mass balance report, all volumes of palm oil and PK product that are delivered are deducted from the internal material accounting system. In year 2014, the facility not purchasing segregated sustainable palm oil and palm kernel product.

**Compliance status : Full Compliance**

### 3.2 Status of Previously Identified Non-conformities

**SCCS Non-conformance 2014 – 01 of 04 :**

- Some records about product receipt (PK) on period of July 29-30, 2013 not available in mill i.e contract for Delivery Order (DO) no.4252104990 (PT Sarana Titian Permata POM), contract for Delivery Order (DO) no.6052131679 (PT Mustika Sembuluh 1 POM), Delivery Order (DO) no. 4252104990 (PT Sarana Titian Permata POM), Delivery Order (DO) no. 6052131679 (PT Mustika Sembuluh 1 POM), Weighbridge slip PT WINA no.A20130702997 and Weighbridge slip PT Mustika Sembuluh 1 POM.

- There are several weighbridge slip on PK receipt as a certified product but there are not certified marking / wet stamp of certified (MB supply chain model) such as on weighbridge slip no. TSA20130703516 from PT Sarana Titian Permata POM dated of July 29,2013, ninth of weighbridge slip on dated of October 11, 2013 from PT Sarana Titian Permata POM, and twelve of weighbridge slip on dated of December 5-6, 2013 from PT Kerry Sawit Indonesia 1 POM.

**Auditor Conclusions: Closed.**

**Verification result :**

Some records of PK receipt on period of July 29-30, 2013 has available in mill i.e contract no. 6031101277 for Delivery Order (DO) no. 6052131679 and their DO, contract no. 4231100546 for Delivery Order no. 4252104990 and their DO, WB slip no.6031101277 (on behalf PT WINA Bagendang) for contract no. 6031101277 and WB slip no. SMA20130700861 (on behalf PT MS POM 1) for contract no. 6031101277.

Weighbridge slip no. TSA20130703516 dated of July 29,2013 and ninth of weighbridge slip (no. TSB20131000294, 367, 368, 1311, 1308, 1333, 1432, 1433, 1423) on dated of October 11, 2013 from PT Sarana Titian Permata POM and has available the wet stamp of certified. Moreover, there is decleration letter dated February 10, 2014 about the tenth PK dispatch (WB slip no.TSA20130703516, TSB20131000294, 367, 368, 1311, 1308, 1333, 1432, 1433, and 1423) from PT Sarana Titian Permata POM to PT Wilmar Nabati Indonesia-Bagendang are product cetified and their WB slip has revised with fill in the wet stamp of certified.

Weighbridge slip no. no.SKA20131200316, 317, 319, 320, 336, 378, 421, 481, 545, 546, 547, 553, and 881 from PT Kerry Sawit Indonesia 1 POM are product cetified and their WB slip has revised with fill in the wet stamp of certified. Moreover, there is decleration letter abput product in the twelve of weighbridge
slip are product certified and their WB slip has revised with fill in the wet stamp of certified.

SCCS Non-conformance 2014 – 02 of 04:
There is not decision from bulking manager / management representative related to the handling of non-conforming on verifier 5.3.1 a.

Auditor Conclusions: Closed.

Verification result:
The facility has provided several weigh bridge slip revision which wet stamp of certified available and signature “acc” from manager representative available in the declaration letter. Moreover, the facility has provided the declaration letter about 1). The tenth PK dispatch (WB slip no.TSA20130703516, TSB20131000294, 367, 368, 1311, 1308, 1333, 1432, 1433, and 1423) from PT Sarana Titian Permata POM to PT Wilmar Nabati Indonesia-Bagendang are product certified; and 2). The twelve of weighbridge slip (no.SKA20131200316, 317, 319, 320, 336, 378, 421, 481, 545, 546, 547, 553, and 881) from PT Kerry Sawit Indonesia 1 POM to PT Wilmar Nabati Indonesia-Bagendang are product certified.

SCCS Non-conformance 2014 – 03 of 04:
The facility has not been done ensuring compliance from PK transporters with RSPO Supply Chain Standard

Auditor Conclusions: Closed.

Verification result:
The facility has provided self declaration letter from transport company (Usda Seroja Jaya & Marga Dinamik Perkasa) where transport company agree for complies with requirement of the RSPO supply chain. The facility has submitted form (vehicle control form) of examination results by security guards of company at the entrance (to ensure that all seals intact (CPO product), the bottom discharge valve is not leaking (CPO product), the seal numbers (CPO product) and name of the company must correspond to the information written on the weighbridge ticket (CPO & PK product) and identification certified and non-certified material (CPO & PK product). Based on vehicle control form (appropriate with shipping procedure), the shipping operator ensure her material has not mixed with materials owned by others in the ship/barge/truck (if a ship/barge/truck has used together with other company), all seals has fitted and weighbridge tickets must be stamped for certified material.

SCCS Non-conformance 2014 – 04 of 04:
The facility has no list of transportation companies used for PK product/material

Auditor Conclusions: Closed.

Verification result:
The facility has provided a list of transporters where the information contained in the list of transport is transport name, address, PIC, email and contact number.

3.3 Identified Non-conformances against RSPO SCCS Requirements, Corrective Actions Taken and Auditors Conclusions
SCCS Non-conformance 2015 – 01 of 04 :
Procedure for reception and dispatch of raw material CSPO/PK (SOP/WINA-OPR-002 Rev.02) but not include mechanism of handling/receiving material with “tolling” status.

Correction :
The facility will revision procedure of receive & dispatch material (no. SOP/WNA-OPR-002 rev.2);

Corrective Action:
To conduct communication and coordination regularly relate of tolling or not system

Auditor Conclusions: Closed.

Date of closure: April 02, 2015

Verification result:
The facility provided procedure which was revised (No. SOP/WNA-OPR-002 Rev.2), there is new statement/role i.e number 6.1.9 (CPO/PK as tolling status come from RSPO certified mill so that no claim as RSPO certified.

SCCS Non-conformance 2015 – 02 of 04 :
There are inconsistencies in SCCS implementation i.e :
• Some PK receipt samples on January 7, 2014 as certified in mass balance report but there is not wet stamp “certified” on weighbridge (WB) ticket’s PT WINA Bagendang and weighbridge (WB) ticket’s mill. Some PK receipt samples on January 7, 2014 are WB ticket’s PT WINA Bagendang : no.NIBGD10013760, NIBGD10013693, NIBGD10013651, NIBGD10013763 and WB ticket’s mill : no. KSA20140100618, KSA20140100586, KSA20140100585, KSA20140100617.
• PK receipt dated on 11-12 July 2014 from PT Bumi Sawit Kencana (PT BSK) as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and WB ticket from mill. In the mass balance report has stated as non-certified category.
• PK receipt in July 2014 (exclude dated on 11-12 July 2014) from PT BSK as tolling status but there is wet stamp “certified” on WB ticket from PT WINA Bagendang and mill and in mass balance report as certified category.
• Wet stamp “certified” for PK receipt dated on December 30, 2014 from PT Sarana Titian Permata (PT STP) with WB ticket no. SJTJ0028329 not available but there is wet stamp “certified” on WB ticket’s PT WINA Bagendang

Correction :
• The facility will revision for WB ticket it and to create statement letter as evidence
• Delivery order no. 4252105288 as the base of certified or non-certified mark

Corrective Action :
• The facility will declare delivery order as the base of RSPO certified or non-certified status.
• To conduct coordination and communication with supplier the relate of tolling status and it material as RSPO non-certified materials

Auditor Conclusions: Closed.

Date of closure: April 02, 2015

Verification result:
The facility has provided several evidence i.e :
• Statement letter dated on 16 February 2015 from PT BSK POM that some PK receipt samples (KSA20140100586, KSA20140100617 & KSA20140100618) on January 7-8, 2014 from PT BSK as RSPO certified and PK on behalf PT Karunia Kencana Permai (PT KKP) with number reference BYDS0003513-3514 as RSPO non-certified (tolling status).
• PK receipt from PT BSK with tolling status as RSPO non-certified so that all PK receipt in July 2014 as RSPO non-certified.
• Statement letter dated on 16 February 2015 from PT BSK POM that delivery order no. 3952116254 as RSPO certified.
• Revision of mass balance where all transaction PT BSK as tolling status as RSPO non-certified.
• WB ticket no. SJTJ0028329 has available RSPO certified wet stamp (PK/MB).

SCCS Non-conformance 2015 – 03 of 04:
There is not decision from bulking manager / management representative related to the handling of non-conforming on verifier 5.3.1 a. Handling of non-conforming material/documents in the field not appropriate with procedure have been developed.

Correction:
To add information in form signature of Bulking manager/MR on statement letter and on statement letter revision.

Corrective Action:
To ensure all condition it must communication to MR/bulking head and all records for handling non-conformity must available.

Auditor Conclusions: Closed.
Date of closure: April 02, 2015
Verification result:
The facility has provided WB ticket, delivery order and statement letter for condition in above (NCR no.2015-02 of 04) where there are has information about signature/paraf of MR/bulking head in wb ticket, delivery order and statement letter.

SCCS Non-conformance 2015 – 04 of 04:
Delivery Order (DO) or Purchasing Order (PO) (for condition above i.e indicator 5.3.1.a) which was described requirement/category of product not available in workstation/bulking.

Correction:
The facility will request to head office (trading dept) for each material receive plan.

Corrective Action:
To communication and coordination well to head office team (logistic and trading dept) that delivery order can receive by bulking.

Auditor Conclusions: Closed.
Date of closure: April 02, 2015
Verification result:
The facility has provided one of delivery order i.e no. 4252105488 (Sales order no. 4232100894 and PO no. 8101061488 and contract no. 4231100820) dated on 26 December 2014 for Palm Kernel certified (MB) from PT Sarana Titian Permai.

3.3 Conclusion and Approval for RSPO Supply Chain Certification
The auditor has confirmed through the audit process that PT WINA - Bagendang has established and maintains an effective system to ensure compliance with the RSPO Supply Chain Certification System requirements.
(dated November 2011). It is also confirmed that the company’s system to records annual volume of certified product sold for defined period will not exceeded the certified annual tonnages as claimed in the organization’s RSPO certificate no.18502266 001.

PT TUV Rheinland Indonesia confirms that PT WINA - Bagendang complies with the RSPO Supply Chain Certification System requirements.
4.0 CERTIFIED ORGANISATION’S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

4.1 Date of Next Surveillance Visit

The next surveillance visit is planned for January 2016.

4.2 Acknowledgements of Internal Responsibility and Formal Sign-Off by Client

It is acknowledged that the assessment visit was carried out as described in this report and we accept the assessment findings and report content.

Signed on behalf of
PT Wilmar Nabati Indonesia – Bagendang Unit
Ahmad Supiansyah
Management Representative
Date: April 6, 2015

Signed on behalf of PT TUV Rheinland Indonesia
Hendra Fachrurozy
Lead Auditor
Date: April 6, 2015
APPENDICES

Appendix 1: Details of Supply Chain Certification Certificate

Certificate

Standard: RSPO Supply Chain Certification Systems: Nov 2011
Certificate Registr. No.: 824 503 14003

Based on an audit according to the regulations stated in the RSPO Supply Chain Certification Systems: Nov 2011, and a signed contract, PT TÜV Rheinland Indonesia herewith certifies that the facility(s) listed below are found to be in compliance with the RSPO Supply Chain Certification Systems, version: Nov 2011. This guarantees that the criteria for processing RSPO certified sustainable palm oil through one or more of the supply chain models as stated in the RSPO Supply Chain Certification Systems have been met.

Certificate Holder Information
Name: PT Wilmar Nabati Indonesia (Bagendang)
RSPO Member no.: 2-0017-05-000-00
Address of operation certified: Jl HM Arsyad KM.20, RT 06 RW 02, Bapanggang Raya Village, Mentawa Baru Ketapang Sub-District, East Kotawaringin District, 74326, Central Kalimantan Province, Indonesia,
Management Representative: Hasyim As'ari
Contact no.: +62 811 5209716
Email address: hasyim.asari@wilmar.co.id
RSPO registered parents company*: Wilmar International Ltd (RSPO Member no.: 2-0017-05-000-00)

* Name of the RSPO registered member company of which the certificate holder is a subsidiary (if applicable).

Note: Certificate no. 18502366 001 dated 19th February 2013 previously issued by TÜV Rheinland Malaysia Sdn. Bhd. is no longer valid.

Indonesia, 16-06-2014
Lead Auditor, Coen S. Soeminta

PT TÜV Rheinland Indonesia
President Director

www.tuv.com

RSPO
Roundtable on Sustainable Palm Oil

TÜVRheinland®
Precisely Right.

QMF: RSPO-007c-11
Annex to certificate

Standard: RSPO Supply Chain Certification Systems: Nov 2011
Certificate Registr. No.: 824 503 14003

Certificate Information
Name(s) of certified facility(s) included: PT Wilmar Nabati Indonesia (Bagendang)
Scope & supply chain model assessed: Processing of RSPO certified sustainable palm oil through:
- Identity Preserved
- Segregation
- Mass Balance

An audit was performed. Report No. 18502266. Proof has been furnished that the requirements according to RSPO Supply Chain Certification Systems: November 2011 are fulfilled.

The due date for all future surveillance audits is 19.12 (dd.mm).

Validity: The certificate is valid from 2013-02-19 until 2018-02-18

Date of first RSPO Supply Chain certification: 2013-02-08

Issued by PT TUV Rheinland Indonesia
www.tuv.com

This certificate remains property of PT TUV Rheinland Indonesia and can be withdrawn in case of terminations as mentioned in the contract or in case of changes or deviations of the above-mentioned data. The licensee is obliged to inform PT TUV Rheinland Indonesia immediately of any changes in the above-mentioned data. Only an original and signed certificate is valid.

Indonesia, 16-06-2014

Lead Auditor, Dina S. Soemirita

PT TUV Rheinland Indonesia
President Director

www.tuv.com

Roundtable on Sustainable Palm Oil

Precisely Right.
Appendix 2: List of Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>B/L</td>
<td>Bill of Lading</td>
</tr>
<tr>
<td>CPO</td>
<td>Crude Palm Oil</td>
</tr>
<tr>
<td>CB</td>
<td>Certification Body</td>
</tr>
<tr>
<td>CSPO</td>
<td>Certified Sustainable Palm Oil</td>
</tr>
<tr>
<td>CSPK</td>
<td>Certified Sustainable Palm Kernel</td>
</tr>
<tr>
<td>DO</td>
<td>Delivery Order</td>
</tr>
<tr>
<td>MT</td>
<td>Metric Tonnes</td>
</tr>
<tr>
<td>MB</td>
<td>Mass Balance</td>
</tr>
<tr>
<td>POM</td>
<td>Palm Oil Mill</td>
</tr>
<tr>
<td>PK</td>
<td>Palm Kernel</td>
</tr>
<tr>
<td>RSPO</td>
<td>Roundtable on Sustainable Palm Oil</td>
</tr>
<tr>
<td>SO</td>
<td>Sales Order</td>
</tr>
<tr>
<td>SCCS</td>
<td>Supply Chain Certification System</td>
</tr>
<tr>
<td>SOP</td>
<td>Standard Operating Procedure</td>
</tr>
<tr>
<td>WB</td>
<td>Weighbridge</td>
</tr>
<tr>
<td>WINA</td>
<td>Wilmar Nabati Indonesia</td>
</tr>
</tbody>
</table>

Appendix 3: List of certified supplier

<table>
<thead>
<tr>
<th>No.</th>
<th>Nama Supplier</th>
<th>Alamat</th>
<th>No. Telp</th>
<th>Contact Person</th>
<th>Certificate No.</th>
<th>Supply chain model</th>
<th>Expiry Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>PT Kerry Sawit Indonesia POM 1 &amp; 2</td>
<td>Jl Jenderal Sudirman KM 62 Sampit – Pangkalan Bun, Desa Sembuluh 1, Kecamatan Danau Sembuluh, Kabupaten Seruyan, Kalimantan Tengah, Indonesia.</td>
<td>0816 280870</td>
<td>Imung Putro</td>
<td>01 100 117292</td>
<td>Mass balance</td>
<td>17 Juni 2016</td>
</tr>
<tr>
<td>4</td>
<td>PT Sarana Titian Permata POM</td>
<td>Jl Ds Tanjung Rangas, Kecamatan Seruyan Hilir, Kabupaten Seruyan, Kalimantan Tengah, Indonesia</td>
<td>0811 5209807</td>
<td>Dewi Anggраeni</td>
<td>MUTU-RSPO/022</td>
<td>Mass balance</td>
<td>30 November 2017</td>
</tr>
</tbody>
</table>

Appendix 4: List of certified customer

<table>
<thead>
<tr>
<th>No.</th>
<th>Customer Name</th>
<th>Alamat</th>
<th>No. Telp</th>
<th>Contact Person</th>
<th>Certificate No.</th>
<th>Supply chain model</th>
<th>Expiry Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PT Wilmar Nabati Indonesia -</td>
<td>Jl. Kapten Darmo Sugondo No.56, Kelurahan Indro,</td>
<td>031-3989101</td>
<td>Samsul Hadi</td>
<td>18502248 001</td>
<td>MB</td>
<td>31 January</td>
</tr>
<tr>
<td>No.</td>
<td>Customer Name</td>
<td>Alamat</td>
<td>No. Telp</td>
<td>Contact Person</td>
<td>Certificate No.</td>
<td>Supply chain model</td>
<td>Expiry Date</td>
</tr>
<tr>
<td>-----</td>
<td>---------------</td>
<td>-------------------------------------</td>
<td>---------</td>
<td>----------------</td>
<td>-----------------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td></td>
<td>Gresik</td>
<td>Kecamatan Kebomas, Kabupaten Gresik. 61124</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2018</td>
</tr>
</tbody>
</table>

**Appendix 5 : Observations and Opportunities for Improvement**

<table>
<thead>
<tr>
<th>No.</th>
<th>Observations / Opportunities for Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>All transaction for PK product input in eTrace software immediately and to communicate with RSPO secretariat regarding transfer activity (not sell) in eTrace software.</td>
</tr>
<tr>
<td>2</td>
<td>The create of monitoring system for some records will repair by supplier</td>
</tr>
<tr>
<td>3</td>
<td>To add information about history revision on procedure with dedicate of a PiC</td>
</tr>
<tr>
<td>4.</td>
<td>The communication with shipment agency for adding information SC model &amp; certificate number on bill of lading or other.</td>
</tr>
</tbody>
</table>