Roundtable on Sustainable Palm Oil
Supply Chain Certification
1st Surveillance Audit Report
Report no.: SCCS-ASA1-15012
Assessment against RSPO Supply Chain Certification Systems [2014]

PT NAGAMAS PALMOIL LESTARI
Refinery
Dumai, Riau Province Indonesia

Date of surveillance audit:
November 23, 2015

Report prepared by:
Riki Harpan
(SCCS Auditor)

Certification decision by:
Mr. Abdul Qohar
(Head of Certification Body of PT TUV Rheinland Indonesia)

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1.0 SCOPE OF SUPPLY CHAIN CERTIFICATION ASSESSMENT

1.1 Executive Summary and Scope of Assessment

The operations of PT Nagamas Palmoil Lestari were assessed against General Module and Module C of the RSPO Supply Chain Certification (SCC) document (November 2014). The scope of the Supply Chain Certification assessment covers the implementation of the Mass Balance supply chain model of PT Nagamas Palmoil Lestari (NPO). This is a single site certification. According to information stated on Foreign Investment Principle license ("Ijin Prinsip perluasan Penanaman Modal Asing") No. 22/V/PMA/2006 dated Februari 13, 2006, the mill has capacity has.

<table>
<thead>
<tr>
<th>Product Type</th>
<th>Capacity (tonnes)/year</th>
</tr>
</thead>
<tbody>
<tr>
<td>RBDPO, RBDPKO, RBDCNO</td>
<td>756,600</td>
</tr>
<tr>
<td>PFAD</td>
<td>23,400</td>
</tr>
<tr>
<td>RBD Olein</td>
<td>597,750</td>
</tr>
<tr>
<td>RBD Stearin</td>
<td>158,900</td>
</tr>
</tbody>
</table>

The 1st surveillance audit was carried out on 23 November 2015 and a total of 4 (four) non-conformities were found.

1.2 Certification Details

The details of RSPO certification of PT Nagamas Palmoil Lestari are as per the table below.

Table 2: RSPO Supply Chain Certification details of PT Nagamas Palmoil Lestari

<table>
<thead>
<tr>
<th>RSPO Membership no.:</th>
<th>2-0043-06-000-00</th>
</tr>
</thead>
<tbody>
<tr>
<td>RSPO Supply Chain Certificate no.:</td>
<td>824 503 15012</td>
</tr>
<tr>
<td>Date of RSPO Supply Chain certificate &amp; validity:</td>
<td>RSPO Supply Chain certificate. 2015-02-25 to 2020-02-24</td>
</tr>
<tr>
<td>e-Trace Number</td>
<td>PO-1000002300</td>
</tr>
</tbody>
</table>

1.3 Organisational Information / Contact Person

Contacts details of the company are as follows:

<table>
<thead>
<tr>
<th>Company Name:</th>
<th>PT Nagamas Palmoil Lestari</th>
</tr>
</thead>
</table>
| Address:              | Office: Jl. Sultan Iskandar Muda, No. 107, Kelurahan Babura, Kecamatan Medan Baru, Medan – North Sumatera – Indonesia  
                        | Plant: Jl. Datuk Laksamana, Kawasan Pelabuhan, Kelurahan Buluh Kasap,  
                        | Kecamatan Dumai Timur, Dumai 28811, Riau - Indonesia |
| Contact Person:       | Mr. Hardi Harmen            |
| Position:             | Management Representative   |
| Telephone:            | Office: 08126536327 Ext :061-4577777 |
| Email:                | hardi.harmen@permatagroup.com |

1.4 Actual production volumes and projected outputs.

Table 3: Certified tonnages claimed, certified tonnages purchased or sold, total and projected CPO and PK production from PT Nagamas Palmoil Lestari
Table 3: Records of Certified Material Received/ Purchased *

<table>
<thead>
<tr>
<th>Supplier</th>
<th>RSPO Certificate Number</th>
<th>Product</th>
<th>UTZ Number</th>
<th>Volume</th>
</tr>
</thead>
<tbody>
<tr>
<td>PT Harapan Sawit Lestari</td>
<td>SGS-RSPOPM-MY14/01352</td>
<td>CPO</td>
<td>2-0215-11-000-00</td>
<td>2.014,130 MT</td>
</tr>
</tbody>
</table>

Table 5: Records of Palm Oil Product Sold*

<table>
<thead>
<tr>
<th>Buyer</th>
<th>RSPO Certificate Number</th>
<th>Product</th>
<th>UTZ Number</th>
<th>Volume</th>
</tr>
</thead>
<tbody>
<tr>
<td>Virgoz Oils &amp; Fats PTE LTD</td>
<td>-</td>
<td>RBDPO</td>
<td>PO-1000002833</td>
<td>250 MT</td>
</tr>
</tbody>
</table>

Note: The purchasing certified CPO on August 2015 produces on October 2015 and delivered on November 2015.

*Data from [period of one year starting before February to November 2015]

1.5 Summary of Previous Assessment

PT Nagamas Palmoil Lestari (PT NPO) is a member of Permata Hijau Group. It is strategically located adjacent to port of Dumai, Riau, Indonesia. It is a bulk oil facility to refined and fractionated palm oil, and palm kernel oil. Following the nature of company’s material purchased availability for production facilities. PT NPO management decided to implement Mass Balance supply chain model (Module C), as stated on company’s quality manual to include all RSPO SCCS requirements. A set of standard operation procedure has been established for RSPO SCCS implementation.

All production process was conducted internally; company has outsourcing process for material transportation and final product transport. The company has been implementing quality management system ISO 9001:2008, 14001, Halal and ISCC and has been providing complete standard operation manual and standard operation procedure for all strategic operation units for daily operation activities as seen on Document Company’s quality manual and other standard operation procedure documents.

During the main assessment, the refinery still not purchases certified material, and sales certified product for RSPO. There are found some non-conformities regarding company’s implementation SCC system according RSPO SCC standard November 2014 Module C (Mass Balance). The last assessment was carried out on December 09, 2014 and total of 2 (two) non-conformities has been established. All non-conformities has been closed before 1st surveillance audit conducted.
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), ISCC, Timber Legality Verification (SVLK), 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>
| Riki Harpan   | Auditor   | **Education:**  
2001 – State University of Jakarta (Universitas Negeri Jakarta) Bachelor degree majoring in Germany language education  
2010 – Budi Luhur University (Universitas Budi Luhur) Magisterial Management (not passed.)  
**Trainings attended:**  
- January 19 to 20, 2015 – Training for Auditor RSPO Supply Chain Certification Standard and Systems from David Ogg and Partners Ltd.  
- December 12 to 16, 2014 – Training for Auditor CoC PEFC-IFCC from Indonesian Forestry Certification Cooperation (IFCC)  
- September 29 until October 9, 2104 – Training for Timber Legality Verification (VLK) Auditor Mandatory from Ministry of Forestry  
- November 27, 2013 – FSC/PEFC-Chain of Custody Standard with Jobst Dustersiek (Lead Auditor QM/FSC/PEFC System LGA InterCert GmbH)  
- August 27 to 28, 2012 - FSC/PEFC-Chain of Custody Standard with Jobst Dustersiek (Lead Auditor QM/FSC/PEFC System LGA InterCert GmbH)  
- May 17, 2012 - International Sustainability & Carbon Certification (ISCC) Sales Training with Dr. Rödiger Meier Product responsible for sustainable Biomass and FSC TÜV Rheinland Cert GmbH at PT TUV Rheinland Indonesia  
- August 18 to 19, 2011 – The Awareness Training for Health, Safety and Environmental Management Systems at PT TUV Rheinland Indonesia  
- 2011 – Training for FSC/PEFC-Chain of Custody Standard with Mr. Klaus Schatt (LGA InterCert Germany) at PT TUV Rheinland Indonesia  
- 2011 – Training for FSC/PEFC-Forest Management Standard with Mr. Klaus Schatt (LGA InterCert Germany) at PT TUV Rheinland Indonesia  
- January 18 to 19, 2011 – Awareness Training Roundtable on Sustainable Palm Oil (RSPO) with Mrs. Dian S. Soeminta (Lead Auditor RSPO of TÜV Rheinland Indonesia) at PT TUV Rheinland Indonesia.  
- November 30 to December 04, 2009 – Training for Quality Management Systems (QMS) Auditor/Lead Auditor at PT TUV Rheinland Indonesia  
**Working experience:**  
2.3 Assessment Methodology & Agenda

The supply chain 1st surveillance audit was conducted on November 23, 2015 as described in the details agenda below. The audit was carried out in accordance with TUV Rheinland Indonesia's RSPO audit procedure as well as the RSPO Supply Chain Certification document. An on-site assessment was conducted and the auditor 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 30 days after the closing meeting. Verification of closure of non-conformances was conducted 3 months after the closing meeting of the surveillance audit. The certification assessment agenda is as explained below.

Main Assessment Agenda.

<table>
<thead>
<tr>
<th>Date</th>
<th>Location/ Main sites</th>
<th>Main activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>23 Nov 2015</td>
<td>Refinery</td>
<td>- Opening meeting</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Plant tour</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Documentation system</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Purchasing and goods in</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Outsourcing activities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Sales and good out</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Registration of transaction</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Training</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Record keeping</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Claims</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Complaints</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Management review</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- RSPO SCCS Module C (MB)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Record keeping</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Processing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Mass balance system</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Conversion ratio</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Yield schemes</td>
</tr>
</tbody>
</table>

3.0 ASSESSMENT FINDINGS

3.1 Description of Supply Chain Management System

PT Nagamas Palmoil Lestari (PT NPO) is a member of Permata Hijau Group. It is strategically located adjacent to port of Dumai, Riau, Indonesia. It is a bulk oil facility to refined and fractionated palm oil, and palm kernel oil. Following the nature of company’s material purchased availability for production facilities, PT NPO management decided to implement Mass Balance supply chain model (Module C), as stated on company’s quality manual to include all RSPO SCCS requirements. A set of standard operation procedure has been established for RSPO SCCS implementation.

All production process was conducted internally; company has outsourcing process for material transportation and final product transport. The company has been implementing quality management system ISO 9001:2008 and
Environmental Management System ISO 14001: 2004, Halal and ISCC. The company has been providing complete standard operation manual and standard operation procedure for all strategic operation units for daily operation activities as seen on Document Company’s quality manual and other standard operation procedure documents.

During certification audit it was verified that company has been supplied certified material (CPO) from certified supplier PT Harapan Sawit Lestari. The company has sold certified product (RBDPO) to customer Virgoz Oils & Fats PTE LTD. There are found some non conformities regarding company’s implementation SCC system according RSPO SCC standard November 2014 Module C (Mass Balance)

The following is a description of the findings pertaining to 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 5: 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:**
PT Nagamas Palmoil Lestari (PT NPO) is a member of Permata Hijau Group. It is strategically located adjacent to port of Dumai, Riau, Indonesia. It is a bulk oil facility to refined and fractionated palm oil, and palm kernel oil. All production process was conducted internally; company has outsourcing process for material transportation and final product transport.

The company has implemented the Quality Management System ISO 9001:2008 and ISO 14001:2004 therefore the general production procedure from raw material receipt until finished goods delivery have been made and implemented.

The company has applied Mass Balance system (Module C) due to the nature of incoming material from company’s supplier are Mass Balance and company’s production facilities are not sufficient to implement others supply chain model.

PT Nagamas Palmoil Lestari is RSPO member under PHG Group (Permata Hijau Group) with membership number 2-0043-06-000-00. PT NPO has registered number PO-1000002300 in RSPO IT platform (e-Trace) for all transaction of physical shipment.

**Compliance status: Compliance**

**5.2. Supply chain model**

**Findings:**
The company has applied Mass Balance system (Module C) due to the nature of incoming material from company’s supplier are Mass Balance and company’s production facilities are not sufficient to implement others supply chain model. In the last surveillance audit, the company has purchased certified CPO with SG claims that will be downgraded to MB claims.

**Compliance status: Compliance**

**5.3. Documented procedures**

**Findings:**
PT Nagamas Palmoil Lestari (NPO) has a set of written procedures and working instructions to ensure implementation of all elements stated on RSPO SCCS year 2014. The procedures were updated and covering all activities in PT NPO including their subcontractor.

As stated on master list documents and records, there are:
1. No.NPO-PM-TU-01 incoming material administration procedure
2. No. NPO-PM-TU-02 delivery products administration procedure
3. No.NPO-PI-BS-02 incoming material procedure
4. No.NPO-PI-BS-03 incoming material from tankers procedure
5. No.NPO-PI-BS-04 loading export or local product to tankers procedure
6. No.NPO-PM-BS-02 product delivery administration procedure
7. No.NPO-PSU-TU-01 mass balance and traceability procedure
8. No.NPO-PM-MR-02 non-conforming material handling procedure
9. No.NPO-PI-MR-01 document control procedure
10. No.NPO-PI-MR-02 record control procedure
11. No.NPO-PI-MR-02 record control procedure
12. No.NPO-IK-BLK/TF-05 sounding and temperature measurement instruction work.
13. No.NPO-IK-BLK/TF-02 product storage instruction work.

During document check, some of procedures such as incoming material administration procedure, delivery products administration procedure, incoming material from tankers procedure and others procedure still not revised against the new standard RSPO SCC November 21, 2014.

The company has appointed the team to control the implementation of RSPO SCC systems according to the Decision Letter of PT NPO – KDP Head No. NPO/INT/1265/12.14 issued on December 03, 2014. The team consists of Mr. Sarjali as Management Representative for Refinery as Person in-charge for RSPO SCC systems implementation and Mr. Dedi Suryanto as secretary to control the documentation. From the two appointed person, there are no evidence that Mr. Sarjali and Mr. Dedi have been trained RSPO SCC to ensure these persons are able to demonstrate awareness of the organization’s procedures for the implementation of this standard.

**Compliance status: Non-compliance**

NCR 2015 – 01 of 04
The company still not revised some of procedures such as incoming material administration procedure, delivery products administration procedure, incoming material from tankers procedure and others procedure against the new standard RSPO SCC November 21, 2014.

**5.4. Purchasing and goods in**

**Findings:**

The facility has procedure about incoming material with document number No.NPO-PM-TU-01 effective dated on October 1st, 2014 Rev 02. The procedure already explained about:
- Raw material is a sustainable raw material (certified) and non sustainable raw material (non-certified) with kind of raw material is CPO, CPKO and RBDPO.
- The production clerk check the certified validity from supplier to ensure that the certificate still valid and incoming raw material can be guaranteed is from certified supplier.

The procedure also has explained, in part of acceptance raw material (CPO, CPKO and RBDPO) certified and non certified, in delivery note shall be include information about:
- Name and certification system
- Certificate number
- Unique number from delivery note
- Name and supplier address
- Name and buyer address
- Contract number
- Types of product
- Delivery date
- Quantity product
- Country of origin

Furthermore, already checked delivery order conformity, when the production clerk also must ensure:
- Conformity with delivery order
- Sustainable stamp should be available with certification system information (MB, SG or IP)
- Self declaration copy
- Check for conformity supplier data for RSPO product certification list supplier
Next, on the traceability procedure number No.NPO-PSU-TU-01 Rev 01 dated on October 1st, 2014 about certified raw material purchase, mentioned:
- All sustainable material/product suppliers must be RSPO or ISCC certified and shall provide copy of valid certificate to the facility, as determined on contract agreement, information about RSPO SCMS Model system shall be stated on the purchasing document.
- Transport division communicate mechanism sustainable raw material/product acceptance for sustainable product transporters, and ensure the transporters understood the mechanism through by permission letter.
- Specially for subcontractor/third parties designated for sustainable raw material transport should be issue of self declaration (the draft must approved by facility).
- Trading division check the validity of supplier’s certificate number once a year.

During the surveillance audit, the refinery has purchased certified material, and sales certified product for RSPO. The facility has mechanism to ensure that incoming raw material come from certified supplier through check in facility list supplier, check the certificate validity RSPO number in RSPO website, as explained in facility procedure number No.NPO-PM-TU-01 about incoming acceptance raw material administration.

The facility also has mechanism for handling non-conforming material with document number No.NPO-PM-MR-02 dated on December 4, 2012 Rev 01. The procedure explained about non-conforming product handling i.e.:
- Re-process if possible to increase the quality, with notes “product does not contain the hazardous material”
- Down grade
- Discarded if found the material contain the hazardous material.
- Non-conforming product should be placed separately.

Compliance status: Compliance

5.5. Outsourcing activities

Findings:
The company has only one activity outsourced by the facility, i.e.: transport. The transport activity divided in two types by truck and by tankers. Outsource activity by truck and by tankers is for transport of raw material and also product, whereas the outsources is:
1. By truck:

<table>
<thead>
<tr>
<th>Name of transporter</th>
<th>Address</th>
<th>Contact person</th>
<th>Telephone number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anugerah Multitrans Sumatra</td>
<td>Medan</td>
<td>Ms. Joni</td>
<td>+62 61 8448 347</td>
</tr>
<tr>
<td>Arya Rama Prakarsa, PT</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Gloria</td>
<td>Padang Sidempuan</td>
<td>Ridwan</td>
<td>+62 821 67753991</td>
</tr>
<tr>
<td>Hutahaean, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Indo Prima, CV.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Jaya Harapan Nusa Sentosa, CV.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Kencana Andalan Nusantara, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Kencana Utama Sejati, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Mandiri Palma, CV</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Mestika Jaya</td>
<td>Dumai</td>
<td>Rudy</td>
<td>+62 812 75881888</td>
</tr>
<tr>
<td>Mitra Angkutan Sejati, CV.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Permata Hijau Sawit, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Sawit Anugrah Sejahtera, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Trans Abadi Sumater, PT.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Tunas Baru Mandiri Sejahtera</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
<tr>
<td>Utama Anugrah, CV.</td>
<td>Medan</td>
<td>Ms. Yulianti</td>
<td>+62 614577777</td>
</tr>
</tbody>
</table>

2. By tankers:
To ensure the RSPO SCCS system will be implemented well, the facility has prepared the form of Self Declaration in each agreement or contract signed by company and contractor. When statement in self declaration mentioned “the transporter will provide data related their activity of transporting raw material and product certified RSPO SCCS MB to the certification body designated by RSPO.

During audit process, in mass balance and traceability procedure (NPO-PSU-TU-01) point 6.2 related to the outsourcing activities, still not regulated the mechanism of reporting to certification body if facility has a new contractor or outsourcing activity. Because last year company has only 3 (three) contractor for tankers and this year company already has 6 (six) contractor for delivery by tankers. There are no evidences that the company already informed certification body for the new contractor used for transportation of RSPO certified material and finished products.

Compliance status: Non-compliance

NCR 2015 – 02 of 04
In mass balance and traceability procedure (NPO-PSU-TU-01) point 6.2 related to the outsourcing activities, still not regulated the mechanism of reporting to certification body if facility has a new contractor or outsourcing activity. There are no evidences that the company already informed certification body for three new contractor used for transportation of RSPO certified material and finished products.

5.6. Sales and goods out

Findings:
The sales and goods out mechanism of the company are described in

1. Mass balance procedure and traceability procedure No.NPO-PSU-TU-01 Rev 01 dated on October 1st, 2014, in part of delivery sustainable product:
   - Delivery of certified product should be by written order from trading division in Medan
   - On sales contract should be RSPO SCCS system applied will available
   - Sales document delivery RSPO SCCS product such as DO, weightbrigde, BL for tankers should be information about:
     ✓ Name and buyer address
     ✓ Name and sales address
     ✓ Delivery date
     ✓ Name of product
     ✓ Amount of product
     ✓ Information of RSPO SCCS model
     ✓ Transportation
     ✓ Certificate number
2. Certified product and non certified product delivery procedure No. NPO-PM-TU-02 dated on October 1st, 2014. The procedure mentioned about certified and non certified delivery product such as (CPO, CPKO, PME, RBDPO, RBDPKO, PFAD, PKFAD, Fatty Matter, and Glycerine). On the procedure mentioned that the security division should be report of permit letter to the production clerk to adjust the DO number, self declaration of transporter, entrance into weightbridge, and give the RSPO SCCS MB stamp with certificate number on weightbridge slip.

During surveillance audit, the company has delivered certified RBDPO to Virgoz Oils & Fats PTE LTD, the information required for certified products delivery can be found on Delivery Order and Bill of Lading. The information stated are

<table>
<thead>
<tr>
<th>Description</th>
<th>DO</th>
<th>B/L</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doc. No.</td>
<td>PG/15/0904/011/A02</td>
<td>DUM/PQM-10</td>
</tr>
<tr>
<td>Date</td>
<td>September 04, 2015</td>
<td>November 02, 2015</td>
</tr>
<tr>
<td>Seller</td>
<td>PT Nagamas Palmoil Lestari</td>
<td>PT Nagamas Palmoil Lestari</td>
</tr>
<tr>
<td>Buyer</td>
<td>Virgoz Oils &amp; Fats PTE LTD</td>
<td>Virgoz Oils &amp; Fats PTE LTD</td>
</tr>
<tr>
<td>Commodity</td>
<td>RBD Palm Oil, in Bulk/RSPO MB</td>
<td>RBD Palm Oil, in Bulk/RSPO MB</td>
</tr>
<tr>
<td>Quantity</td>
<td>250 MT</td>
<td>250 MT</td>
</tr>
<tr>
<td>Shipment</td>
<td>Vessel</td>
<td>Vessel</td>
</tr>
<tr>
<td>Port Of Lading</td>
<td>FOB Dumai</td>
<td>Dumai, Indonesia</td>
</tr>
<tr>
<td>Port Of Discharge</td>
<td></td>
<td>Port Qasim, Pakistan</td>
</tr>
<tr>
<td>RSPO Cert No.</td>
<td></td>
<td>824 503 15012</td>
</tr>
</tbody>
</table>

Compliance status: Compliance

5.7. Registration of transactions

Findings:
PT Nagamas Palmoil Lestari is producing Edible and Non Edible Oil from supplied CPO and PK, the company has established SOP for registration every transaction to RSPO IT System as required by RSPO-SCC standard and the control of IT system. In the last surveillance audit the company has registered in e-trace for

Material receipt
Product Name : CPO
Supplier: PT. Harapan Sawit Lestari (Cert. No. SGS-RSPOPM-MY14/01352)
Claim : RSPO SG-CPO
Amount : 2,014 MT

Product delivered
Product Name : RBDPO
Buyer: Virgoz Oils & Fats PTE LET (UTZ No. PO-1000002833)
Claim : RBDPO In Bulk/RSPO MB
Amount : 250 MT

Compliance status: Compliance

5.8. Training

Findings:
The facility has training procedure number NPO-PI-TU-01 Rev 01 dated August 1st, 2014 and also training program for 2015. The training program for RSPO SCC has been established refers to decision letter No. NPO/BPS-PHG/0033/0115 dated January 14, 2015 and according to procedure of mass balance.
and traceability number NPO-PSU-TU-01 Rev 00 dated on October 1st, 2014 mentioned that all person who responsible in RSPO SCCS implementation should be trained at least every once year. However until the 1st surveillance audit conducted, there is no evidence that the training program for RSPO SCC has been carried out in 2015. The last training for RSPO SCC conducted on August and September 2014 with using the old standard as reference.

There is also no evidence that the RSPO SCC team which has been appointed based on decision letter No. NPO/INT/1265/12.14 dated December 03, 2014 and all employees involved in RSPO SCC systems have gained socialization or training related to the new standard of RSPO SCC. It was found during field interview with some person in charge at weightbrigde, balking and refinery cannot able to explain about the RSPO SCC Mass Balance.

**Compliance status:** Non-compliance

NCR 2015 – 03 of 04
The company has not conducted the training program related to RSPO SCC in 2015 although the training program plan for RSPO SCC has been officially established refers to decision letter No. NPO/BPS-PHG/0033/01’15 dated January 14, 2015.

NCR 2015 – 04 of 04
No evidence that the RSPO SCC team which has been appointed based on decision letter No. NPO/INT/1265/12.14 dated December 03, 2014 and all employees involved in RSPO SCC systems have gained socialization or training related to the new standard of RSPO SCC.

5.9. Record keeping

**Findings:**
The facility has established a mechanism for control and maintenance of the data and document used in production process as stated on the document control procedure records control procedure, the retention time for all records and reports for certified material and product has been defined at least for ten (10) years. The storage and maintenance of documents is the responsibility of the Management Representative.

As mentioned in facility procedure number No. NPO-PSU-TU-01 dated on October 1st, 2014, mentioned “all document related sustainable product will keep in 10 years and delivered to Management Representative”.

Record keeping activity for all process for MB SCCS system from incoming raw material until finished product and delivery product will record in mass balance table. The facility has prepared the mass balance calculation form with consist information such as: Opening stock; CPO incoming; CPO process refinery, product refine, tank farm, refinery, fractionation and biodiesel plant.

**Compliance status:** Compliance

5.10. Conversion factors

**Findings:**
The conversion factor calculation regulated in work instruction of inputting table of mass balance records (NPO-IK-TU/PR-02) Rev. 01 issued on March 16, 2015. In point 5.1.2 of the work instruction described the Refinery and Fractionation process, from processed CPO become RBDO (95%) and PFAD (5%) and processed RBDO become RBDOL (80%) and RBDPS (20%). For real conversion factor rate the company has recorded in the production budget. For 2015 based on the recapitulation of production refinery from processed CPO with amount 313,979,073 kg has become RBDO 296,200,012 kg (94.34%) and PFAD 16,549,530 kg (5.27%). From processed RBDO fractionation with amount 242,651,465 Kg has become Olein 195,871,758 kg (80.72%) and Sterin 46,779,707 kg (19.28%).
The conversion factor rate for certified product is 100% as regulated in the standard point C.6.4 Segregated to Mass Balance Supply Chain Model Yield Scheme, because the facility has used certified CPO with SG claims with amount 250 MT and will be sold and claimed as certified RBDPO with MB claims with amount 250 MT.

**Compliance status:** Compliance

### 5.11. Claims

**Findings:**
The company claimed 250 MT RBDPO products with Mass Balance from production process of 250 MT certified material CPO with Segregation claims as regulated in the standard point C.6.4 Segregated to Mass Balance Supply Chain Model Yield Scheme. The facility has used 250 MT of segregated oil palm products become 250 MT mass balance refined oil palm products.

**Compliance status:** Compliance

### 5.12. Complaints

**Findings:**
To handling the customer complaints the company has regulated in the procedure of customer satisfaction survey and handling complaint (NPO-PM-MR-03) Rev. 01 issued on April 01, 2013. During surveillance audit, there are no complaints from stakeholders related to RSPO SCC systems.

The complaint process are
1. Complaint received through Formal letter, email or by phone will be recorded in Form corrective and preventive action request (FPI-MR-04-01)
2. MR is the responsible person to follow up the complaints
3. If needed MR can command to conduct internal audit
4. Complaints handling result will be reported by MR to Top Management

Records complaints will be discussed more detail in the Management Review Meeting.

**Compliance status:** Compliance

### 5.13. Management review

**Findings:**
The organization has conducted management review meeting twice in a year, the first meeting held on January 07, 2015 and the last meeting held on October 05, 2015. The meeting agenda are
1. Audit result
2. Feedback from stakeholders
3. Company policies and quality objectives
4. Performance of process, OHS, Environment and suitability of product
5. Corrective and preventive action status
6. Report and investigation of accident/incident
7. Follow up last management review meeting
8. Changes that can impact quality objectives
9. Evaluation result of compliance with laws and regulation
10. Communication, participation and consultation result
11. Recommendation of improvement
12. Etc.
Detail description for each agenda has been discussed and described in Management Review Minutes Meeting.

Compliance status: Compliance

### Section 6: Supply chain models - Modular Requirements: Module C – Mass Balance

#### C.1. Definition

**Findings:**
The company has applied Mass Balance system (Module C) due to the nature of incoming material from company’s supplier are Mass Balance and company’s production facilities are not sufficient to implement others supply chain model. During the 1st surveillance audit, the organization still implemented of RSPO SCCS MB. In February until November 2015, organization purchased certified CPO 2.014 MT with SG claim from PT Harapan Sawit Lestari and sold the RBDPO MB product with amount 250 MT, and the organization has record all receiving raw material into mass balance record, including registered the transaction in the e-trace.

In mass balance record has showed the information of incoming raw material, refined and fractionation, conversion ratio (yield scheme), export, stock, for certified and uncertified raw material dan product.

All documents related sustainability MB product since receiving material until product discharge will be stamped by sustainable stamp with MB code and keep the records for 10 years accordance to facility procedure procedure number No.NPO-PSU-TU-01 dated on October 1st, 2014, mentioned “all document related sustainable product will keep in 10 years and deliver to Management Representative”.

Compliance status: Compliance

#### C.2. Supply chain requirements

**Findings:**
Following the nature of company’s material purchased availability for production facilities. PT NPO management decided to implement Mass Balance supply chain model (Module C), as stated on company’s quality manual to include all RSPO SCCS requirements. A set of standard operation procedure has been established for RSPO SCCS implementation.

The company did not separate the storing or controls in the production process, however in the documentation for product received and product delivery the company will use RSPO-Mass Balance stamp to distinguish between certified and non-certified products.

The organization has established a mechanism for control and maintenance of the data and document used in production process following PT NPO integrated Manual System (NPO-MI-TM-01), including all procedures and work instruction to support the implementation of RSPO SCC standard.

Operation Manual, in which the retention time for all records and reports already defined for at least for ten (10) years. The storage and maintenance of documents is the responsibility of the respective departments.

The refinery has record and balance all receipts of RSPO certified material and non certified material and deliveries of RSPO certified product on daily basis; All volumes of product that are delivered are deducted from the material accounting system according to actual daily conversion ratios.

Compliance status: Compliance
C.3. Processing

Findings:
Mechanism processing for MB SCCS system to ensure that all standard operation procedure can be implemented in PT Nagamas Palmoil Lestari. Incoming material in PT Nagamas Palmoil Lestari by truck. Incoming material using truck will directly to the facility and still do cheked slip delivery, RSPO SCCS model, stamp, and if confirm, raw material will be loaded in to tank farm. Raw material in PT Nagamas Palmoil Lestari is a CPO from supplier and own estate under PHG Group.

PT Nagamas Palmoil Lestari has storage tanks for raw material and for each product, i.e.:
A. For raw material (CPO)
   - Tank number 308, 309, 310, 311, 501, 502, 629, 633, 834, 835
B. For product:
   - Olein, tank number 503, 630, 632
   - Stearin, tank number 316, 317
   - CPKO, tank number 304, 305, 308
   - PFAD, tank number 225, 226, 315, 307
   - RBDPKO, tank number 320, 631
   - RBDPO, tank number 312, 313, 314, 319
   - PKFAD, tank number 224

The facility using 6 pipes lines to transfer material from storage tank to production process facility also from to transfer product from production process to storage tank. With details: for raw material and product there are 5 pipe lines with different color come from storage tank and used together with flushing first before used for others product. Wherein orange colour is for CPO, blue colour for Olein, yellow colour for CPKO, chocolate and white for stearin. From storage tank to refinery and to storage tank for product used pipe lines green colour (RBDPO, Olein, PFAD and Steann).

Mass Balance and Traceability procedure number No.NPO-PSU-TU-01 dated on October 1st, 2014, the procedure explains about receiving material with Mass Balance Model. Information stated on Mass Balance including:
   - Contract number/Delivery Order
   - Self declaration
   - RSPO SCCS model stamp and certificate number
   - Origin of material
   - Quantity

All of activity for mass balance since received raw material and processing until to finish product will be control by facility through the mass balance input system. This is arranged in work instruction number No.NPO-IK-TU-05 dated on October 1st, 2014 about work instruction for mass balance input RSPO SCCS. On mass balance table input has been separated between raw material and product certificate and non certificate.

For control of raw material quantity and certified product available in facility, has been control by work instruction about Mass Balance Table Input Data number No.NPO-IK-TU-05 dated on October 1st, 2014. When person incharge to input data is production clerk in each plant. In mass balance table has been describe information such as:
   - Opening stock for certified raw material
   - Opening stock for non certified raw material
   - Total certified and non certified raw material
   - Total quantity of certified and non certified product
   - Total quantity delivered product certified and non certified
   - And others.

All of information about mass balance system has been described and will apply when the facility has run their certified production.

All documents related sustainability MB product since receiving material until product discharge will be stamped by sustainable stamp with MB code and keep the records for 10 years accordance to facility procedure number No.NPO-PSU-TU-01 dated on October 1st, 2014, mentioned “all document related sustainable product will keep in 10 years and deliver to Management Representative”.

Compliance status: Compliance
C.4. Continuous accounting system

Findings:
PT Nagamas Palmoil Lestari has established a mechanism to ensure that the quantity of physical CSPO, CSPK, Fractionation mass balance material inputs and outputs (volume or weight) at the physical site are monitored on a real-time basis and recorded on facility work instruction about Mass Balance Table Input Data number No.NPO-IK-TU-05 dated on October 1st, 2014. All palm oil volumes that are delivered are deducted from the material accounting system according to actual daily conversion ratios. On the procedure also mentioned every certified product from refinery shall be recorded in mass balance report and the information on mass balance report consist of:
- Own of product
- Name of product
- Origin of product
- Quantity
- Opening stock
- Receiving
- Dispatch
- Production
- Final stock

Furthermore, in procedure number No.NPO-PSU-TU-01 Rev 00 dated October 1st, 2014 about mass balance and traceability procedure mentioned that mass balance report for supply chain logistics shall be consistent with first(initial stock, incoming, delivery and end(final stock. Also, make sure that stock is always positive.

The Facility records temperature, volume condition through the physically checked in storage tank everyday accordanced to work instruction number NPO-IK-PBA/TF-04 about sounding work instruction, and record on form of daily sounding tank record form number FIK-PBA/TF-02-021.

The company will inform CB if facing condition to make sell short. The implementation of certified product accounting system will be started after PT Nagamas Palmoil Lestari getting approval as certified company from RSPO CB

Compliance status: Compliance

C.5. Fixed inventory periods

Findings:
In the procedure of Mass Balance and Traceability the company decided to use continuous accounting system and the material balance records will be check each three month by MR to ensure the stock always positive.

Compliance status: Not applicable

C.6. Conversion ratios

Findings:
The conversion factor rate for certified product is 100% as regulated in the standard point C.6.4 Segregated to Mass Balance Supply Chain Model Yield Scheme, because the facility has used certified CPO with SG claims with amount 250 MT and will be sold and claimed as certified RBDPO with MB claims with amount 250 MT.

Compliance status: Compliance

C.7. Yield Schemes

Findings:
During the 1st surveillance audit the organization has control and record of yield schemes for non-
3.2. Previously Status Identified of RSPO SCCS Requirement Non-conformities

**SCCS Non-conformance 2015-01 of 02:**
There is no contract between PT Nagamas Palmoil Lestari with outsourced company, especially for material road tanker.

**Verification of Correction and Corrective Action:**
The company has requested Head Office to record the MoU/Contract Agreement for all transporters especially by truck. Transport Division Medan Office has created letter to the transporter related requirement should be fulfilled by transport if they loading the sustainable product and Head of Administration will ensure every agreement/contract letter available in plant.

**Auditor Conclusions:** Closed

**SCCS Non-conformance 2015-02 of 02:**
It was found on field according to interview with person in charge for SCCS implementation showed that their level of understanding of RSPO SCCS was not enough yet.

**Verification of Correction and Corrective Action:**
Management Representative and person in charge create a simulation about receive sustainable raw material and sustainable product delivery, as a mechanism for receiving incoming raw material and sustainable product delivery. Head of Administration and person who responsible for SCCS implementation conducting simulation of procedure for raw material receiving and product delivery and conducted refreshment training for all employess involved in RSPO SCC.

**Auditor Conclusions:** Closed

3.3. Identified Non-conformances against RSPO SCCS Requirements, Corrective Actions Taken and Auditors Conclusions

The company has provided sufficient evidences of corrective action for all Non-conformances issued.

**SCCS Non-conformance 2015 - 01 of 04:**
The company still not revised some of procedures such as incoming material administration procedure, delivery products administration procedure, incoming material from tankers procedure and others procedure against the new standard RSPO SCC November 21, 2014.

**Correction:**
The company has revised all procedures and work instruction related RSPO SCC systems to fulfilment the new standard RSPO SCC November 21, 2014. For example

a. Incoming material administration procedure (NPO-PM-TU-01) Rev. 03 issued on December 02, 2015

Certified palm oil product.
- RBDPO 94.75%
- Loses is 0.3%
- PFAD is 4.95%
- Stearin is 18.05%
- Olein is 76.70%

This yield scheme for non sustainable product was meet with RSPO supply chain yield scheme model.

**Compliance status:** Compliance
### SCCS Non-conformance 2015 - 02 of 04:

In mass balance and traceability procedure (NPO-PSU-TU-01) point 6.2 related to the outsourcing activities, still not regulated the mechanism of reporting to certification body if facility has a new contractor or outsourcing activity. There are no evidences that the company already informed certification body for three new contractors used for transportation of RSPO certified material and finished products.

**Correction:**
The procedure of mass balance and traceability (NPO-PSU-TU-01) has been revised with added the mechanism of reporting to certification body if facility has a new contractor or outsourcing activity. The company has provided recapitulation data of transporter for truck and tankers in 2014 and 2015. The sustainability Department in Medan Head Office has informed certification body through email and formal letter about the new contractor for tankers in December 07, 2015.

**Corrective Action:**
For every revised procedure, MR will review the draft of revised procedure before the procedure signed and MR will responsible to conform the transportation data from head office and production department including the availability of the contract and self declaration.

**Auditor Conclusions:** Closed

**Date of closure:** February 01, 2016

**Verification Result:**
The organization has revised procedure of mass balance and traceability (NPO-PSU-TU-01) and informed the certification body through email and formal letter about the new contractor for tankers in December 07, 2015.

### SCCS Non-conformance 2015 - 03 of 04:

The company has not conducted the training program related to RSPO SCC in 2015 although the training plan for RSPO SCC has been officially established refers to decision letter No. NPO/BPS-PHG/0033/01’15 dated January 14, 2015.

**Correction:**
The sustainability of head office has been provided training of the new standard RSPO SCC on December 14, 2015 trained by internal trainer Mr. Hendra Hosea and attended by 20 participants.

**Corrective Action:**
MR will monitor each changes of standard that could impact the knowledge of employees. If there are changes MR will coordinate with training department of head office to provide the training. If MR already get the training of the new standard, MR will give directly training or socialization to all employees involved in RSPO SCC systems.
3.4 Conclusion and Recommendation for RSPO Supply Chain Certification

The audit team has confirmed through the audit process that PT Nagamas Palmoil Lestari has established and maintains an effective system to ensure compliance with the RSPO Supply Chain Certification requirements (dated November 2014).

PT TUV Rheinland Indonesia recommends that PT Nagamas Palmoil Lestari still continue their certification of compliance to the RSPO Supply Chain Certification requirements.
4.0 CERTIFIED ORGANISATION’S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY

4.1 Date of Next Surveillance Visit

   The next surveillance visit is planned for December 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 Nagamas Palmoil Lestari

   Hardi Harmen
   Management Representative
   Date: February 01, 2016

   Signed on behalf of PT TUV Rheinland Indonesia

   Riki Harpan
   Auditor
   Date: February 01, 2016
APPENDICES

Appendix 1: Details of Supply Chain Certification Certificate

Certificate

Standard: RSPO Supply Chain Certification Standard : Nov 2014

Certificate Registr. No.: 824 503 15012

Based on an audit according to the regulations stated in the RSPO Supply Chain Certification Systems: Nov 2014, and 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 2014. 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 Nagamas Palmoil Lestari
RSPO Member no.: 2-0043-06-000-00
Address of operation certified: Jl. Datuk Laksamana, Kawasan Pelabuhan, Kelurahan Buluh Kasap, Kecamatan Dumai Timur, Dumai 28811, Riau - Indonesia
Management Representative: Mr. Hardi Harmen
(Management Representative)
Contact no.: +62 (0) 81-4577777
Email address: hardi.harmen@permatagroup.com
RSPO registered parents company*: Permata Hijau Group
(RSPO Member no.: 2-0043-06-000-00)

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

PT TÜV Rheinland Indonesia was accredited to provide RSPO Principles & Criteria (P&C) and RSPO Supply Chain Certification Systems on June 8, 2014 (RSPO-ACC-013).

Indonesia, 23-02-2016

[Signatures]

Lead Auditor
PT TÜV Rheinland Indonesia Director

www.tuv.com

roundtable on sustainable palm oil

Precisely Right.
Annex to certificate

Standard: RSPO Supply Chain Certification Standard : Nov 2014

Certificate Registr. No.: 824 503 15012

Certificate Information
Name(s) of certified facility(s) included: PT Nagamas Palmoil Lestari
Scope & supply chain model assessed: Purchase, Receive, Storage, Refining, Fractionation, Delivery and Sales of RSPO certified sustainable palm oil product included RBDPO, PFAD, RBDPKO, PKFAD, RBD Olein, RBD Stearin with implementation of the following SCCS:
- Identity Preserved
- Segregation
- Mass Balance

An audit was performed, Report No. SCCS-ASA1-15012. Proof has been furnished that the requirements according to RSPO Supply Chain Certification Systems: November 2014 are fulfilled.

The due date for all future surveillance audits is 25 December.

Validity: The certificate is valid from valid from 2015-02-25 until 2020-02-24

Date of first RSPO Supply Chain certification: 2015-02-25

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, 23-02-2016

Lead Auditor

Director

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Appendix 3: Observations and Opportunities for Improvement

Not applicable

Appendix 4: Supply Chain Certification Audit Closing Meeting Summary

Accordance audit result, the facility has prepared very well for SCCS implementation, such as procedure, person trained, and also management support. But, there is 4 findings not fulfill for SCCS requirement and has closed by correction and corrective action submitted by facility.

Appendix 5: List of Certified Product and Projection for year 2015

<table>
<thead>
<tr>
<th>No.</th>
<th>Product</th>
<th>Output (tones)</th>
</tr>
</thead>
</table>
### Appendix 6: List of Certified Supplier and Buyer

<table>
<thead>
<tr>
<th>No.</th>
<th>Nama Supplier/buyer</th>
<th>Alamat</th>
<th>No. Telp</th>
<th>Contact Person</th>
<th>Certicate No.</th>
<th>Supply chain model</th>
<th>Expiry Date</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>PT Harapan Sawit Lestari</td>
<td>Wisma 46 Kota BNI Lt. 28 Jl. Jend Sudirman Kav. 1 Karet Tengsin Tanah Abang Jakarta Pusat</td>
<td>(62) 21-5746168</td>
<td>Yunita Widiastuti</td>
<td>SGS-RSPO PM-MY14/01352</td>
<td>SG</td>
<td>January 04, 2019</td>
</tr>
<tr>
<td>2</td>
<td>Virgoz Oils &amp; Fats Pte Ltd</td>
<td>10 Marina Boulevard #34 – 01 Manna Bay Financial Towe 2</td>
<td>+65 65327777</td>
<td>Albert Ng</td>
<td>MB</td>
<td>traders</td>
<td></td>
</tr>
</tbody>
</table>