

PUBLIC SUMMARY REPORT

External Verification of Sustainability Policy Transparency Toolkit (SPOTT) Palm Oil Assessment

PT REA KALTIM PLANTATIONS

2024

Contact

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Table of Contents

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT	3
1.1 COMPANY AND CONTACT DETAILS	3
1.2 ASSESSMENT DETAILS	3
1.3 ASSESSMENT TYPE	3
1.4 GENERAL DESCRIPTION OF GOODHOPE HOLDINGS PTE LTD.....	3
1.5 OPERATIONAL UNITS UNDER SCOPE	3
PART 2: VERIFICATION PROCESS	5
2.1 ABOUT THE VERIFICATION BODY	5
2.2 VERIFICATION TEAM	5
<i>2.2.1 Qualifications of the Assessors.....</i>	<i>5</i>
2.3 METHODOLOGY	6
2.3.1 General Overview.....	6
2.3.2 Sampling.....	6
PART 3 ASSESSMENT FINDINGS	7
3.1 SUMMARY OF THE FINDINGS.....	7
3.2 SIGNING BY THE CLIENT	58
3.3 SIGNING BY THE LEAD ASSESSOR.....	58
3.4 SIGNING BY THE CERTIFIER.....	58

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT
1.1 Company and Contact Details

Company Name:	PT REA KALTIM PLANTATIONS
Business Address:	Gedung Graha Bintang 1st Floor 1 B-C-D, Jl. Jendral Sudirman No. 423, Kelurahan Damai Bahagia, Subdistrict South Balikpapan, City of Balikpapan, East Kalimantan, Indonesia
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1.2 Assessment Details

Dates Of This verification:	10 th June 2024 – 14 th June 2024
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1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by RKP in relation to its commitment by evaluating the information provided by RKP towards SPOTT concerning the latest SPOTT Palm Oil Indicator Framework 2024 that requires external verification.

1.4 General Description of PT REA KALTIM PLANTATIONS

PT REA KALTIM PLANTATIONS (RKP) is a leading palm oil producer committed to sustainable, traceable and inclusive palm oil production since its establishment in 1994. A subsidiary of R.E.A Holdings PLC (“REA Group”) listed on the London Stock Exchange, RKP operates in Kutai Kartanegara Regency, and Kutai Timur Regency, East Kalimantan, Indonesia. Our commitment to sustainable development in our operations drives our efforts in climate action, forest preservation, and supporting smallholders, while delivering high-quality palm oil products.

We manage palm oil mills, kernel crushing plants and oil palm plantation. We conserve up to 18,000 hectares of forests and protected areas. We have been an RSPO-certified member since 2011 and achieved RSPO certification for all of our palm oil mills in 2023. RKP has two methane capture facilities that generate electricity for most of its operations and employee housing, as well as supply power to the villages in the vicinity of the group’s operations.

Guided by our sustainability framework, our goal is to safeguard forests, promote biodiversity, and minimize emissions to ensure that our activities positively impact the environment and local communities. We work towards creating a sustainable future for all stakeholders in our supply chain through partnerships and landscape initiatives.

1.5 Operational Units under scope

RKP operates 3 mills, 2 kernel crushing plants, 13 estates and 1 bulking station located in East Kalimantan, Indonesia.

Details of the processing operations are as below:

Operations	Facilities	Location	Coordinate (Latitude N/S)	Coordinate (Longitude E/W)
Cakra Oil Mill (COM)	Palm Oil Mill	East Kalimantan, Indonesia	0° 15' 55.2" N	116° 15' 59.1" E
Perdana Oil Mill (POM)	Palm Oil Mill	East Kalimantan, Indonesia	0° 15' 27.316" N	116° 09' 0.361" E
Satria Oil Mill (SOM)	Palm Oil Mill	East Kalimantan, Indonesia	0° 25' 22.947" N	116° 8' 59.475" E
KCP Cakra	Kernel Crushing Plant	East Kalimantan, Indonesia	0° 15' 55.2" N	116° 15' 59.1" E
KCP Satria	Kernel Crushing Plant	East Kalimantan, Indonesia	0° 25' 22.947" N	116° 8' 59.475" E
Perdana Estate	Estate	East Kalimantan, Indonesia	0° 13' 46.238" N	116° 09' 50.919" E
Sentekan Estate	Estate	East Kalimantan, Indonesia	0° 18' 06.658" N	116° 07' 00.494" E
Cakra Estate	Estate	East Kalimantan, Indonesia	0° 17' 07.6" N	116° 15' 55.1" E
Damai Estate	Estate	East Kalimantan, Indonesia	0° 14' 57.6" N	116° 10' 36.2" E
Lestari Estate	Estate	East Kalimantan, Indonesia	0° 23' 17.8" N	116° 10' 55.1" E
Berkat Estate	Estate	East Kalimantan, Indonesia	0° 13' 11.3" N	116° 22' 22.1" E
Satria Estate	Estate	East Kalimantan, Indonesia	0° 30' 4.290" N	116° 8' 39.270" E
Tepian Estate	Estate	East Kalimantan, Indonesia	0°12'18"N	116°12'53"E
Kedaron Estate	Estate	East Kalimantan, Indonesia	0° 27' 48.85" N	116° 24' 20.27" E
Buaya Estate	Estate	East Kalimantan, Indonesia	0° 34' 56.485" N	116° 37' 55.676" E
Long Mesangat Estate	Estate	East Kalimantan, Indonesia	0° 33' 5.713" N	116° 43' 52.773" E
Elang Estate	Estate	East Kalimantan, Indonesia	0° 23'28.208" N	116° 2' 51.472" E
Persada Bangun Jaya Estate	Estate	East Kalimantan, Indonesia	0° 26' 20.380" N	116° 9' 47.112" E
Bulking Station Sungai Meriam	Bulking Station	East Kalimantan, Indonesia	0°34'15"S	117°15'23"E

PART 2: VERIFICATION PROCESS

2.1 About the Verification Body

Control Union (CU) is an independent, international assurance and certification body. Founded in 1920 in the Netherlands, CU has office in more than 80 countries. CU offer one-stop-shop solution for sustainability reporting and assurance services. CU has more than 5,000 employees working across the globe.

Control Union Certification (CUC) is a part of Control Union – an international inspection, third party verification and certification body. CUC performs assessments and certification across many sectors including biomass, biofuels, forestry, agriculture, food & feed, fats & oils, minerals, energy and tourism.

In the field of sustainability reporting, we serve our clients by performing sustainability strategy checks, gap analysis and independent assurance. Control Union is also a registered assurance provider for the AA1000 assurance standard.

Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCC worldwide and accredited by the Department of Standard Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS - FMC, FSMS and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. Control Union also approved in providing verification for POIG verification indicators.

2.2 Verification Team

Lead verifier:	Ebnu Holdoon Shawal
Team member 1:	Mohamad Fitri Mustafa

2.2.1 Qualifications of the Assessors

Name	Qualifications
Ebnu Holdoon Shawal (Lead Verifier)	<p>Graduated in Bachelor of Civil Engineering from University Tenaga Nasional</p> <p>Ebnu serves as Project Manager – Sustainability in Control Union Malaysia’s activities GRI Assurance, Assurance Statement AA1000As, SPOTT Verification, Traceability and other sustainability projects under the department of Control Union Assurance Services.</p> <p>Has successfully attended the Global Report Initiative (GRI) Standards Training (C38370) by Tembusu Asia Singapore, Completed Lead Auditor Course for RSPO Principle and Criteria, RSPO Supply Chain, qualified auditor for MSPO Oil Palm Management Criteria and Supply Chain.</p> <p>Prior to joining Control Union, Ebnu has more than 9 years experience in Palm Oil Industry conducting audit in various country, managing the programs for Global and Local Palm Oil Sustainability scheme (RSPO and MSPO), part of technical working group for MSPO implementations together with Standard Malaysia and various stakeholders.</p>
Mohamad Fitri Mustafa (Co-Assessor)	<p>Fitri obtained Bachelor of Science Agribusiness, graduated from University Putra Malaysia in 2007. He Started his career as research officer with Malaysian Agri Hi Tech Sdn Bhd, before servicing as agronomist at Tradewinds Plantations Berhad and FGV Agricultural Services Sdn Bhd. Accumulating his experience in sustainability when he serve as an auditor with Global Gateway Sdn Bhd since 2018, he has attended and Completed his training for MSPO Lead Auditor Course and ISO 9001:2015 Lead Auditor Course in 2018 and RSPO Lead Auditor Course in year 2019 and Completing SHO Course in 2022. He obtained general Management, Occupational Safety & Health Management Plantation (Agriculture & Agribusiness) Management Malaysian Sustainable Palm Oil (MSPO).</p>

2.3 Methodology		
2.3.1 General Overview		
<p>Assurance method included,</p> <ul style="list-style-type: none"> Inquiring and interviewing of management, including senior management at executive and functional levels, and of relevant management responsible for the day-to-day management of sustainability. Observing and inspecting management practices, process testing and evidence gathering across the organization on a sample basis. Evaluating documentary evidence and management representations that support adherence to the principles. Data source validation. Limited testing of detail on a sample basis (e.g., re-performance of calculations). Carrying out analytical procedures (e.g., trend analysis). Observing and inspecting on a sample basis management practices, process testing and evidence gathering (from source to aggregation). <p>All 48 concerned SPOTT indicators 2024: (7, 12, 33, 35, 36, 38, 39, 40, 42, 43, 46, 48, 52, 54, 61, 62, 67, 70, 71, 76, 77, 78, 81, 84, 85, 88, 92, 95, 98, 105, 110, 112, 113, 116, 126, 127, 128, 131, 139, 141, 143, 145, 149, 152, 157, 161, 165, 166, 167, 168, 170, 173, 182) will be subject to comprehensive external verification in order to achieve full scoring marks under SPOTT.</p> <p>For Data source verification sample of site management will be interviewed by the auditors by virtual means.</p>		
2.3.2 Sampling		
<p><u>For non-traceability related SPOTT Indicators</u></p> <p>Where sampling is required for the verification assessment, the sampling design was based on a minimum sample of facilities, where $x = (\sqrt{y})$, where y is the number of facilities under each processing scope. The result always to be rounded “up” to the next whole integer.</p>		
2.3.3 Sampled operational units for the evaluation		
Palm Oil Mills	Kernel Crushing Plants	Estates
1. Cakra Oil Mill (COM)	1. KCP COM	1. Cakra Estate
2. Perdana Oil Mill (POM)	2. KCP SOM	2. Berkat Estate
		3. Perdana Estate
		4. Tepian Estate
		5. Satria Estate
2.3.3 Explanation of the sample selection		
Sampling was derived to be representative covering all operational scopes of RKP		
Facilities	Total Unit	Sample Selected for Verification
Total No. of Mills	3	2
Total No. of KCPs	2	2
Total No. of Palm Oil Mills	13	5
<u>Traceability related SPOTT Indicators</u>		
Verification scope is limited to 2 mills, 2 KCPs and 5 estates provided for verification which has been mentioned in the table 2.3.3 above. All sites will be evaluated according to the latest SPOTT indicators.		

PART 3 ASSESSMENT FINDINGS
3.1 Summary of the findings

PT REA KALTIM PLANTATIONS (RKP) is a leading palm oil producer committed to sustainable, traceable and inclusive palm oil production. They manage palm oil mills, kernel crushing plants and oil palm plantation. They conserve up to 18,000 hectares of forests and protected areas. RKP has been an RSPO-certified member since 2011 and achieved RSPO certification for all of our palm oil mills in 2023. RKP has two methane capture facilities that generate electricity for most of its operations and employee housing, as well as supply power to the villages in the vicinity of the group’s operations.

The data related to SPOTT indicators (**7, 12, 33, 35, 36, 38, 39, 40, 42, 43, 46, 48, 52, 54, 61, 62, 67, 70, 71, 76, 77, 78, 81, 84, 85, 88, 92, 95, 98, 105, 110, 112, 113, 116, 126, 127, 128, 131, 139, 141, 143, 145, 149, 152, 157, 161, 165, 166, 167, 168, 170, 173, 182**) which covers 2 mills, 2 KCPs and 5 estates provided for verification which are stated in Section 2.3.3 above.

Summary of indicators evaluated summary of findings and level of assurance are indicated in the table below.

Summary of Findings Indicators	Scope and Scoring
Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production (7)	
<p>RKP have registered in multiple memberships by participating in more than 2 industry schemes and/or other external initiatives which has significant contribution to reduce negative environmental or social outcomes associated with palm oil production as follows:</p> <ol style="list-style-type: none"> 1. Member of GAPKI : (https://gapki.id/member-gapki/) The GAPKI Registration for RKP with registration no. 539, has 740 members which contributes to realising a sustainable national palm oil industry as a source of prosperity for the nation and state. The mission of GAPKI including creating and maintain competitive national upstream, sector palm oil industry, synergize stakeholders in the national palm oil industry, becoming strategic partner of the Central and Regional Governments in formulation policies that are conducive to the sustainable palm oil industry, encourage members to implement good and sustainable palm oil industry governance and make Indonesia palm oil industry competitive internationally. 2. POCG: https://palmoilcollaborationgroup.net/ Palm Oil Collaboration Group (June 2024) in efforts reducing negative effect and enhancing positive effected of palm oil production (POCG) In which RKP participated in POCG. 3. Signed Up SBTi In Emission reduction: The group signed up to the SBTi in early 2023 with the aim of following the science to frame the group’s actions to reduce carbon emissions. Science-based targets demonstrate how much and how quickly the group needs to reduce its GHG emissions in line with what is deemed necessary to meet the goals of the Paris Agreement, that is aimed at limiting global warming to well-below 2°C above pre-industrial levels and pursuing efforts to limit global warming to 1.5°C. In addition to reporting on energy consumption and efficiency in accordance with the UK government’s 	<p>Comprehensive</p>

<p>SECR framework, the group also includes disclosures in accordance with the TCFD recommendations in REA Holdings' annual report.</p>	
Climate-related risks assessment available (12)	
<p>RKP publishes its statutory reports in accordance with the UK's legal (CA 2006) and regulatory (FCA) frameworks, which include climate-related disclosures such as publication of emissions in accordance with SECR, TCFD, and, from 2024, IFRS S2.</p> <p>RKP has drawn up actions, priorities and timelines that are subject to regular assessment and disclosure to achieve net zero and has provided climate-related financial disclosures in compliance with TCFD recommendations. These disclosures can be found in REA Holdings' 2023 Annual Report on pages 14–15).</p> <p>The managing director, the board, president director and the chief sustainability officer (CSO) together have oversight of the group's approach and strategies to address the impact of climate change. Climate-related matters are considered in monthly operational management meetings between all department heads in Indonesia, the president director, managing director and the CSO, to ensure that the identification and evaluation of climate-related risks are given equal priority to the business and are integral to, management of the group's operations.</p> <p>The group has signed collaboration agreements with relevant organisations to develop the expertise in recording and evaluating relevant climate-related performance. Data recorded daily includes temperature, rainfall and humidity. In addition, there is regular monitoring of carbon emissions, water levels and water quality and biodiversity indicators across the operational landscape.</p> <p>RKP has made a commitment to achieve a 50% reduction in net GHG emissions (as defined in SECR below) by 2030 and to work towards the longer term objective of net-zero emissions by 2050. To this end, RKP has signed up to the SBTi, an international, cross-industry framework aimed at promoting corporate adoption and disclosure of verified, science-based targets concerning decarbonisation. Under this framework, RKP will be setting verified short and medium term emission reduction targets which will be published and against which RKP must report in accordance with an agreed schedule. REA has been monitoring and reporting its carbon footprint using the RSPO's mandatory PalmGHG tool for over 10 years. Going forward, RKP intends to adopt the now widely accepted international GHG Corporate Standard for calculating and reporting GHG emissions, in addition to applying the PalmGHG tool.</p> <p>Additionally, the Group has conducted several initiatives to identify climate-related (physical) risks:</p> <ol style="list-style-type: none"> 1. Assessment of steep terrain areas: in line with the RSPO guidelines, the group is committed to no planting on steep terrain. Through topography mapping and risk analyses of the landscape, REA has developed a strategy for land use, risk management and mitigation plans to minimise environmental impacts such as soil erosion and loss of nutrients, which in turn reduces flooding risk. 2. independent expert hydrology assessments: these studies, which are due for completion in the first quarter of 2025, assess the impacts of water levels and flooding on the group's operations, the surrounding community and the landscape. 3. satellite monitoring to identify encroachments: loss of forest can lead to erosion and flooding due to shallow water stream. Satelligence externally verifies REA's satellite monitoring data. 4. preparation of detailed land use plans for each REA concession: these plans are based on the results of field surveys conducted prior to land clearing, in 	<p>Comprehensive</p>

<p>accordance with the RSPO’s NPP (New Planting Procedures) and group policies, and include Environmental Impact Assessments (EIAs), soil surveys, HCV assessments conducted by RSPO-approved consultants, carbon stock assessments and, as necessary, hydrological assessments.</p> <ol style="list-style-type: none"> 5. RSPO certification of mills: 100% of REA’s mills are RSPO-certified, which requires comprehensive climate-related risks assessments, including AMDAL, EIAs, and HCV and HCS assessments. 6. Independent third party audits: REA’s operations, including assessments of HCV, HCS and management, are externally audited by a licensed assessor in accordance with the RSPO certification scheme. Please follow the links below for the public summary reports on REA’s certified operations, land use, HCV and HCS: (https://www.hcvnetwork.org/reports/laporan-penilaian-high-conservation-value-pt-prasetia-utama-kabupaten-kutai-kartanegara-provinsi-kalimantan-timur-indonesia, https://highcarbonstock-org.red-giraffe.co.uk/wp-content/uploads/2022/06/HCSA-Assessment-Report_PTPU_final_06062022.pdf, https://rspo.org/wp-content/uploads/Summary-Report-of-Planning-Management-PT-CDM-.pdf?_rt=NnwxfHJLYSBrYWx0aW0gcGxhbnRhdGlvbN8MTcyMTAxMzk0Mg&_rt_nonce=98b38b09a2, https://rspo.org/wp-content/uploads/PT%20KMS%20Management%20Plan%202011-2013.pdf) <p>For more information, please refer to REA Holding’s website.</p>	
Percentage of supply traceable to mill level (33)	
<p>Kernel Crusher Plant</p> <p>Two Kernel Crushing Plants (KCPs) in RKP, namely Cakra Oil Mill KCP and Satria Oil Mill KCP are located in Kutai Kartanegara Regency, East Kalimantan Indonesia and source Palm Kernel (PK) from supplying mills in Kutai Kertanegara Regency, and Kutai Timur Regency, East Kalimantan, Indonesia. Noted that the Traceability Procedure, Ref Number : REA.BPO.SUS.MRP. dated 1st June 2023. RKP is committed to sourcing and processing traceable material that is produced sustainably. RKP aims to progressively ensure that compliance with the principles of NDPE is extended throughout the entire supply chain. Based on the recommended definition of traceability from the Traceability Working Group, IDH - knowing all palm sources within one’s supply chain all the way to plantation level (including smallholders), and traceability to mill as an intermediary step in achieving full traceability. Sighted the internal Memo of Palm Kernel Delivery which covers the following information:</p> <ol style="list-style-type: none"> i) Name of the sender (mill) ii) Name of the recipients KCP Unit iii) Quantity iv) Date of Delivery v) Time of delivery vi) Delivery note number vii) Type and plate number of transporting unit viii) Weighing ticket number ix) Type of palm kernel certification status 	<p>Comprehensive Recommendation to add 1 point due to 100% TTM Scoring</p>

Sighted delivery note for the transfer of Crude Sustainable Palm Kernel (November 2023) which stated details of transaction including mill suppliers:

Mill supplier	Transaction	Transports	Authorization	Kernel Crushing Plant
Name of mill supplier	Name of contract transaction	Type of transport	Sender name	KCP Name
No certificate RSPO Mill	Nama product	Number vehicle	Name	Certificate SCCS
No Registration Palm Trace Mill	Module supply chain	Address	Sign	Registration palm trace mill
Address	Volume available	Contact person		
Contact person	Volume transfer			
	Stock after transfer			

Procedure for third party in reference to REA.BP.SUS.TSC dated 20th January 2023, with an effective date of 20th February 2023 indicating the Procedure for traceability and sustainable supply chain of third party. The Certificate of the procedure including the third party FFB Suppliers can be traced and mapped transparently up to plantation level. The procedure was prepared by the Head of sustainability, management representative and President Director of RKP.

The company also implemented a risk mitigation and control system for distribution of oil palm seedlings to third parties (independent smallholders (ISH) and / or out growers) to comply with RKP's NDPE policy requirements (007/BOD_REA/P/IV/2020 amended in September 2021). This SOP also encourages mutual commitment and engagement between all FFB Suppliers, companies, and other relevant stakeholders towards NDPE Requirement including several strategic objectives:

- i) Commitment to NDPE requirements for all potential new FFB Suppliers must be determined through supplier due diligence stage
- ii) Identify compliance level of third party FFB Suppliers Smallholders Program Pemberdayaan Masyarakat Desa-PPMD (for the Independent Smallholder) – and out growers
- iii) Develop strategy maps with time bound plan to fulfil the FFB Supply chain traceability to the plantation level
- iv) Establishing the time bound plan to monitor the FFB Supply chain requirements to comply with no deforestation, no new development and cultivation on peatlands or riparian areas, no exploitation of the human rights communities and workers
- v) Involvement of all FFB Suppliers and relevant stakeholders to develop best practice implementation and provide support to all suppliers to encourage commitment to comply with NDPE requirements in just and equitable manner

Traceability Declarations

RKP commits to demonstrating that its palm oil supply chains are fully transparent and traceable. The Traceability to mills for the KCP include lists of the suppliers and provide information on the efforts to trace palm-based products to the source as follows:

Name of KCP	Mills Supplying	Volume (MT)	Percentage Supplying	Traceability to Mill %
KCP Cakra Oil Mill	Perdana Oil Mill	5,747.38	21.7 %	100%
	Cakra Oil Mill	20,706.18	78.3%	
KCP Satria Oil MILL	Perdana Oil Mill	9,940.00	46.8%	100%
	Satria Oil Mill	11,287.80	53.2%	

Additionally, all their 3 mills (COM, POM, SOM) are 100% traceable to plantation. For verification purposes, please refer to Indicator 35 (process and data is similar for this indicator).

Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level (35)	
<p>The company has to provide yearly traceability to plantations data for each estate, plasma and cooperation that supplies to RKP. TTP Procedure – PT REA KALTIM, Procedure Code: REA.BPO.SUS.MRP dated 25th May 2016, revision on 1st June 2023 (effective date) Issued by the management, which covers all criteria mentioned by REA KALTIM Due Dilligence SOP. Based on the Sustainability assessment towards the company, the report compliance including third party to REA Mill, NCR form and result from third party to RKP, from root cause, correction, corrective action, deadline, observation by auditor and status. The procedure aims to avoid business risks and impacts resulting from failure to implement the FFB Supply Chain Traceability Systems. The scope of procedure includes:</p> <ul style="list-style-type: none"> i) The procedure applies to all third party FFB Suppliers to the plantation level consisting of smallholders, scheme smallholders, out growers, which includes responsible FFB Supply Traceability process including the distribution of oil palm seedlings ii) Direct FFB Suppliers send their FFB directly from FFB Source from Locations and not mixed with FFB From Suppliers to REAK’S Mill (Include RKP, Plasma (scheme farmers) Smallholders, PPMD and Growers iii) Indirect FFB Suppliers: FFB Suppliers who supply their FFB indirectly where the source of FFB Supply may come from more than one original farm. (Including FFB Agents / Collectors / Cooperative (Plasma Scheme Smallholder and Independent smallholders) <p>Third Party FFB Suppliers are FFB Suppliers other than REAK Plantations and Plasma scheme smallholders consist of:</p> <ul style="list-style-type: none"> i) Smallholders farm which are not included in plasma schemes with total oil palm production area less than 50 Ha plantations are managed independently and they have full decision making rights over the land operations and production practices, having freedom to choose how they utilize land of the crops to be planted and how to manage it ii) Village Community Empowerment (PPMD) is a development program for local farmers which incorporated in cooperatives. Provisions of company assistance example seedlings as well technical guidance and assistance for cultivation and cooperative management 	<p>Comprehensive</p> <p>Recommendati on to add 1 point due to 100% TTP Scoring</p>

iii) Out growers are farmers who own more than 50 Ha land that produce FFB for sale but does not own a mill. Out growers can be independent farmers or corporate or associated with a mill namely scheme out growers

RKP carries out Due diligence compliance verification activity against NDPE requirement on potential new FFB Suppliers. Supply chain requirements are a part of compliance systems that apply to all FFB suppliers. These requirements are stated in the NDPE Policy published on RKP’s website. Before any of the suppliers becomes a RKP vendor in the supply chain, the Due Diligence requirement will be conducted and the candidate for the new supplier has to fill in basic Information, including but not limited to, Potential Suppliers from Independent Farmers, full name of landowner according to Personal Identity (KTP), address location, geolocation, number of land proposed year of land clearing and year of plantings

Prospective Out grower Suppliers outlining the details such as:

- Name outsourcer
- Outgrow Address
- IUP / HGU ownership status includes the document number
- Name of the person responsible according to the AMDAL document
- Name of the operational responsible person
- Position of operational responsibility
- Address of land location
- Geolocation Points
- Area size
- The number of seeds submitted for the year of land clearing and land clearing plans
- Planting year and planting plan
- Type of seed
- Membership of the certification scheme – RSPO POIG
- RSPO ISPO and ISCC Certificate Status

The direct and indirect traceability for Oil Mill operation including the details of mill and its supply bases are mentioned in the table below:

Mill 1 : Perdana Oil Mill (FFB)

NO	SUPPLY BASE	Perdana Oil Mill (FFB)	
		Ton	%
A	INTI	222,635.96	74%
1	Perdana Estate	70,415.76	23.4%
2	Sentekan Estate	81,448.72	27.1%
3	Berkat Estate	-	0.0%

4	Cakra Estate	-	0.0%
5	Damai Estate	-	0.0%
6	Lestari Estate	1,412.08	0.5%
7	Tepian Estate	69,359.40	23.0%
8	Satria Estate	-	0.0%
9	KMS - Kedaron Estate	-	0.0%
10	Buaya Estate	-	0.0%
11	Long Mesangat Estate		
12	Persada Bangun Jaya (PBA - PBJ2 Satria)	-	0.0%
13	PU - Elang Estate (new development)	-	0.0%
B	PLASMA SCHEME	31,194.19	10%
1	Plasma Kahad Bersatu Cooperative	16,397.64	5.4%
2	Plasma Terusan Jaya Mandiri Cooperative	8,075.16	2.7%
3	Plasma Etam Bersatu Cooperative	6,721.39	2.2%
4	Plasma Etam Sejahtera Cooperative (PBJ2 REA KALTIM)	-	0.0%
5	Plasma Bangun Sari Cooperative	-	0.0%
Plasma from Part of Estate			

6	Plasma Senyur Indah Cooperative	-	0.0%
7	Plasma Anugerah Sejahtera Cooperative	-	0.0%
8	Plasma Pekalai Murip Cooperative	-	0.0%
9	Plasma Alam Daya Berseri Sejahtera (ADBS) Cooperative	-	0.0%
C	Independent Smallholder (PPMD/Petani Swadaya)	45,058.50	15%
1	Belayan Sejahtera Cooperative	402.18	0.1%
2	Modang Bersatu Cooperative		0.0%
3	Tunas Harapan Cooperative	3,121.97	1.0%
4	Penoon Cooperative	4.13	0.0%
5	Karya Makmur Cooperative	2,342.41	0.8%
6	Gotong Royong Cooperative	2,624.25	0.9%
7	Bintang Surya Cooperative	5,327.87	1.8%
8	Binawana Sejahtera Cooperative	6,112.44	2.0%
9	Etam Sejahtera Cooperative	120.58	0.0%
10	Bina Warga Sejahtera Cooperative		0.0%

11	Rimba Jaya Mulia Sawit Cooperative	2,672.88	0.9%
12	Dwi Karya Cooperative	1,946.71	0.6%
13	Era Cipta Mandiri Cooperative	105.24	0.0%
14	Sumber Makmur Perdana Cooperative	3,080.12	1.0%
15	Sumber Bumi Jaya Cooperative	237.78	0.1%
16	Bangun Sari Cooperative	1.41	0.0%
17	Pinang Berjaya Cooperative	4,091.60	1.4%
18	Sentekan Permai Cooperative	8,245.31	2.7%
19	Maju Bersama Cooperative	667.36	0.2%
20	Sari belayan Cooperative	309.60	0.1%
21	Niruq Lestari Cooperative	311.28	0.1%
22	Cipta Prima Tukung Cooperative	572.85	0.2%
23	Baweq Urip Cooperative	652.26	0.2%
24	Gerbang Harapan Etam Cooperative	2,108.27	0.7%
E	EXTERNAL COMPANY (Out Grower)	2,073.69	0.7%
1	PT. Enggang Alam Sawita	2,073.69	0.7%
TOTAL		300,962.34	100%

Mill 2 : Cakra Oil Mill (FFB)

NO	SUPPLY BASE	Cakra Oil Mill (FFB)	
		Ton	%
A	INTI	346,084.62	83%
1	Perdana Estate	-	0.0%
2	Sentekan Estate	141.15	0.0%
3	Berkat Estate	118,881.02	28.6%
4	Cakra Estate	64,009.67	15.4%
5	Damai Estate	48,109.74	11.6%
6	Lestari Estate	1,632.14	0.4%
7	Tepian Estate	27.04	0.0%
8	Satria Estate	134.87	0.0%
9	KMS - Kedaron Estate	99,915.77	24.0%
10	Buaya Estate	13,233.22	3.2%
11	Long Mesangat Estate		
12	Persada Bangun Jaya (PBA - PBJ2 Satria)	-	0.0%
13	PU - Elang Estate (new development)	-	0.0%

B	PLASMA SCHEME	18,428.12	4%
1	Plasma Kahad Bersatu Cooperative	-	0.0%
2	Plasma Terusan Jaya Mandiri Cooperative	6.66	0.0%
3	Plasma Etam Bersatu Cooperative	6,041.90	1.5%
4	Plasma Etam Sejahtera Cooperative (PBJ2 REA KALTIM)	2,133.97	0.5%
5	Plasma Bangun Sari Cooperative	-	0.0%
Plasma from Part of Estate			
6	Plasma Senyur Indah Cooperative	10,245.59	2.5%
7	Plasma Anugerah Sejahtera Cooperative	-	0.0%
8	Plasma Pekalai Murip Cooperative	-	0.0%
9	Plasma Alam Daya Berseri Sejahtera (ADBS) Cooperative	-	0.0%
C	Independent Smallholder (PPMD/Petani Swadaya)	51,443.58	12%
1	Belayan Sejahtera Cooperative	47411.77	11.4%
2	Modang Bersatu Cooperative		0.0%
3	Tunas Harapan Cooperative		0.0%
4	Penoon Cooperative		0.0%

5	Karya Makmur Cooperative		0.0%
6	Gotong Royong Cooperative	133.95	0.0%
7	Bintang Surya Cooperative	35.53	0.0%
8	Binawana Sejahtera Cooperative	16.84	0.0%
9	Etam Sejahtera Cooperative	2991.92	0.7%
10	Bina Warga Sejahtera Cooperative	281.05	0.1%
11	Rimba Jaya Mulia Sawit Cooperative		0.0%
12	Dwi Karya Cooperative	20.51	0.0%
13	Era Cipta Mandiri Cooperative	339.56	0.1%
14	Sumber Makmur Perdana Cooperative	117.04	0.0%
15	Sumber Bumi Jaya Cooperative		0.0%
16	Bangun Sari Cooperative		0.0%
17	Pinang Berjaya Cooperative	95.41	0.0%
18	Sentekan Permai Cooperative		0.0%
19	Maju Bersama Cooperative		0.0%

20	Sari belayan Cooperative		0.0%
21	Niruoq Lestari Cooperative		0.0%
22	Cipta Prima Tukung Cooperative		0.0%
23	Baweq Urip Cooperative		0.0%
24	Gerbang Harapan Etam Cooperative		0.0%
E	EXTERNAL COMPANY (Out Grower)	-	0.0%
1	PT. Enggang Alam Sawita		0.0%
TOTAL		415,956.32	100%

Mill 3 : Satria Oil Mill FFB













NO	SUPPLY BASE	Satria Oil Mill (FFB)	
		Ton	%
A	INTI	153,391.73	66%
1	Perdana Estate	115.73	0.0%
2	Sentekan Estate	7.15	0.0%
3	Berkat Estate	222.52	0.1%
4	Cakra Estate	36,669.17	15.8%
5	Damai Estate	167.68	0.1%
6	Lestari Estate	71,265.47	30.7%

7	Tepian Estate	113.98	0.0%
8	Satria Estate	36,040.05	15.5%
9	KMS - Kedaron Estate	7,275.12	3.1%
10	Buaya Estate	360.06	0.2%
11	Long Mesangat Estate		
12	Persada Bangun Jaya (PBA - PBJ2 Satria)	1,154.80	0.5%
13	PU - Elang Estate (new development)	-	0.0%
B	PLASMA SCHEME	19,540.83	8%
1	Plasma Kahad Bersatu Cooperative	19.70	0.0%
2	Plasma Terusan Jaya Mandiri Cooperative	-	0.0%
3	Plasma Etam Bersatu Cooperative	26.83	0.0%
4	Plasma Etam Sejahtera Cooperative (PBJ2 REA KALTIM)	-	0.0%
5	Plasma Bangun Sari Cooperative	9,414.08	4.1%
Plasma from Part of Estate			
6	Plasma Senyiur Indah Cooperative	2,590.55	1.1%
7	Plasma Anugerah Sejahtera Cooperative	4,334.52	1.9%
8	Plasma Pekalai Murip Cooperative	3,155.15	1.4%

9	Plasma Alam Daya Berseri Sejahtera (ADBS) Cooperative	-	0.0%
C	Independent Smallholder (PPMD/Petani Swadaya)	56,239.95	24%
1	Belayan Sejahtera Cooperative	4928.37	2.1%
2	Modang Bersatu Cooperative		0.0%
3	Tunas Harapan Cooperative	51.43	0.0%
4	Penoon Cooperative	12000.14	5.2%
5	Karya Makmur Cooperative	23133.3	10.0%
6	Gotong Royong Cooperative	1483.47	0.6%
7	Bintang Surya Cooperative	281.25	0.1%
8	Binawana Sejahtera Cooperative	27.51	0.0%
9	Etam Sejahtera Cooperative	6.4	0.0%
10	Bina Warga Sejahtera Cooperative		0.0%
11	Rimba Jaya Mulia Sawit Cooperative	13.54	0.0%
12	Dwi Karya Cooperative		0.0%
13	Era Cipta Mandiri Cooperative		0.0%

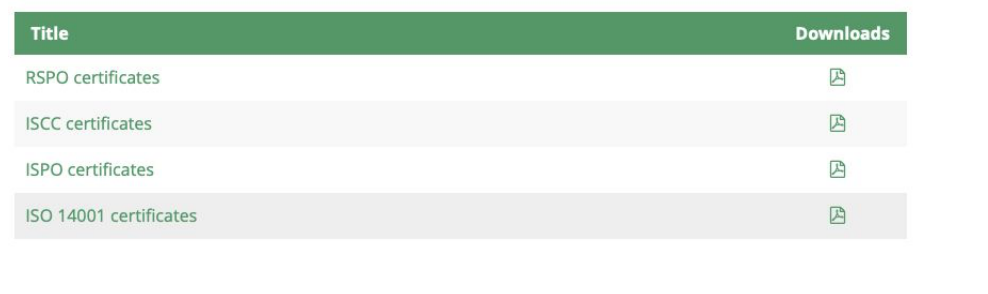
14	Sumber Makmur Perdana Cooperative	2.04	0.0%
15	Sumber Bumi Jaya Cooperative	991.93	0.4%
16	Bangun Sari Cooperative	3309.85	1.4%
17	Pinang Berjaya Cooperative		0.0%
18	Sentekan Permai Cooperative	79.02	0.0%
19	Maju Bersama Cooperative	922.59	0.4%
20	Sari belayan Cooperative	1478.79	0.6%
21	Niruq Lestari Cooperative		0.0%
22	Cipta Prima Tukung Cooperative	7479.14	3.2%
23	Baweq Urip Cooperative	17.97	0.0%
24	Gerbang Harapan Etam Cooperative	33.21	0.0%
E	EXTERNAL COMPANY (Out Grower)	3,209.47	1.4%
1	PT. Enggang Alam Sawita	3209.47	1.4%
TOTAL		232,381.98	100%

The total traceability:				
Mill Name	Total FFB Volume	Total Traceable	TTP Percentage	
Perdana Oil Mill	300,962.34	300,962.34	100%	
Cakra Oil Mill	415,956.32	415,956.32	100%	
Satria Oil Mill	232,381.98	232,381.98	100%	
Total All Volume	949,300.64	949,300.64	100%	
Percentage of supply from third-party mills traceable to plantation level (36)				
<p>RKP operates and processes FFB from their own mills. Based on the verification and documentation from annual report and public domain, the details below are confirmed:</p>			Disabled as not applicable to the Company	
Palm Oil Mill	Location	Capacity		Parent Company
PT. REA KALTIM PLANTATIONS – Cakra Oil Mill (COM)	Kelekat Village, Kembang Janggut District, Kutai Kartanegara Regency, East Kalimantan, Indonesia	Maximum Capacity (90 MT / Hr) Production Capacity (79 MT/Hrs)		R.E.A Holdings Plc.
PT. REA KALTIM PLANTATIONS – Perdana Oil Mill (POM)	Pulau Pinang Village, Kembang Janggut District, Kutai Kartanegara Regency, East Kalimantan, Indonesia	Maximum Capacity (90 MT / Hr) Production Capacity (76 MT/Hrs)		R.E.A Holdings Plc.
PT Sasana Yudha Bakti – Satria Oil Mill (SOM)	Gunung Sari Village, Tabang District, Kutai Kartanegara Regency, East Kalimantan, Indonesia	Maximum Capacity (130 MT / Hr) Production Capacity (80 MT/Hrs)	R.E.A Holdings Plc.	
<p>Based on the verification on the summary for TTP Areal, it was verified that there is no third party mills supplying to RKP Kernel Crushing Plant and only 2 internal KCP which are Cakra Oil Mill KCP's and Satria Oil Mill KCP's.</p>				
Publishes traceability data at crusher level (38)				
<p>TTP to Plantation level for all the crusher references the procedure set by REA KALTIM for their internal suppliers and third-party suppliers. In regard to the Kernel Crushing Plant, REA KALTIM only receives the Kernel from their own mills. Both of the KCP has been RSPO Certified as follows:</p>			Comprehensive	

KCP Name	Certificate Number	Validity	Material Received	Volume Supply to KCP	TTM %	TTP %											
KCP Satria Oil Mill	BVC-RSPO-20171129-2	29/11/2022 – 28/11/2027	Palm Kernel (PK), Production PKE, and CPKO	21,227.8	100 %	100%											
KCP Cakra Oil Mill	824 503 16024	13/07/2021-12/07/2026	Palm Kernel (PK), Production PKE, and CPKO	26,453.56	100 %	100%											
Member of the Roundtable on Sustainable Palm Oil (RSPO) (39)																	
<p>The group has been a member of RSPO since 2007. RSPO is a multi-stakeholder organisation that has developed a standard to promote the sustainable production of palm oil. The RSPO standard is voluntary and consists of a set of Principles and Criteria designed so that entities can be assessed against the RSPO Principles and Criteria. All 3 REA mills (Cakra, Perdana and Satria) are RSPO-certified.</p> <p>Based on the verification, it is verified that RKP is certified under RSPO, link as below:</p> <ol style="list-style-type: none"> https://rea.co.uk/esg/certification/; and https://rspo.org/members/1-0045-07-000-00/ 							Comprehensive										
RSPO-certified within three years of joining the RSPO or by November 2010, for companies joining prior to finalisation of the RSPO certification systems in November 2007 (40)																	
<p>The group has been a member of RSPO since 2007. RSPO is a multi-stakeholder organisation that has developed a standard to promote the sustainable production of palm oil. The RSPO standard is voluntary and consists of a set of Principles and Criteria designed so that entities can be assessed against the RSPO Principles and Criteria. All 3 REA mills (Cakra, Perdana and Satria) are RSPO-certified.</p> <p>The group's 2 oldest mills, POM and COM, and their supply chains, were first certified in 2011 – within 3 years of the Indonesia National Interpretation (INA NI) approval (in 2008) of the generic RSPO Principles & Criteria for Indonesia.</p> <p>Based on the verification, it is verified that RKP is certified under RSPO, link as below:</p> <ol style="list-style-type: none"> https://rea.co.uk/esg/certification/; and <table border="1" data-bbox="335 1534 1228 1758"> <thead> <tr> <th>Title</th> <th>Downloads</th> </tr> </thead> <tbody> <tr> <td>RSPO certificates</td> <td></td> </tr> <tr> <td>ISCC certificates</td> <td></td> </tr> <tr> <td>ISPO certificates</td> <td></td> </tr> <tr> <td>ISO 14001 certificates</td> <td></td> </tr> </tbody> </table> <ol style="list-style-type: none"> https://rspo.org/members/1-0045-07-000-00/ 							Title	Downloads	RSPO certificates		ISCC certificates		ISPO certificates		ISO 14001 certificates		Comprehensive
Title	Downloads																
RSPO certificates																	
ISCC certificates																	
ISPO certificates																	
ISO 14001 certificates																	
Percentage of area (ha) RSPO-certified (42)																	
<p>Based on RKP ACOP 2023 submission, the total land controlled and managed oil palm cultivation including planted and infrastructure (hectares) is equivalent to 41,053.64 ha</p>							Comprehensive										

<p>Total Land controlled or managed for Oil Palm cultivation – Unplanted hectares: 10,696.46 ha</p> <p>Total Certified land under RSPO P&C Certification excluding scheme smallholders = 41,258.15 ha</p> <p>Certification Progress, Land under RSPO P&C Certification excluding scheme smallholders = 79.73%, (41,258.15ha / 51,750.1 ha)</p> <div style="border: 1px solid #ccc; padding: 5px;"> <p>G.2.2.1. G.2.2.1 Number of management units certified under the RSPO P&C Certification ⓘ 11</p> <p>G.2.2.2. G.2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders (hectares) ⓘ 41258.15</p> <p>G.2.2.2.1. G.2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders ⓘ 58.83%</p> <p>G.2.2.3. G.2.2.3 Total certified land under scheme smallholders (hectares) ⓘ 1634.02</p> <p>G.2.2.3.1. G.2.2.3.1 Certification progress - land under scheme smallholders ⓘ 29.66%</p> </div>	
Percentage of mills RSPO-certified (43)	
<p>The percentage of mills RSPO Certified covering 3 mills :</p> <ul style="list-style-type: none"> i) Cakra Oil Mill RSPO Certified : Cert number : 824 502 17062 , referred report no. RSPO P&C – 17062 - ASA21 validity from 31st July 2022 until 30th July 2027 (Mass Balance Module) ii) Perdana Oil Mill : Certificate Number 824 502 16045 for RSPI P&C year 2018, (April2020) for registration number 1-0045-07-000-00 validity from 6th June 2021 until 5th June 2026 (Mass Balance Module) iii) Satria Oil Mill : Certificate number for Mutu -RSPO/195 dated 3rd November 2023 and Expiry on 2nd November 2028 (Mass Balance Module) <p>The Mills are 100% Certified for RPSO Principal and Criteria certification scheme.</p>	Comprehensive
Percentage of scheme smallholders (ha) RSPO-certified (46)	
<p>Sighted the total area for Plasma which in total 3,142.35 ha for scheme smallholders plasma updated in 2023. The percentage of certified is 1634.02/3142.35 = 52.0% certified plasma area.</p> <p>The report is publicly available through ACOP submission in RSPO Website(https://rspo.org/members/1-0045-07-000-00/)</p>	Comprehensive
Percentage of FFB supply (tonnes) from independent smallholders/outgrowers/third-party FFB suppliers that is RSPO-certified (48)	
<p>Based on the verification, the percentage of FFB Supply from independent smallholders, outgrowers and third party FFB RSPO Certified is equivalent to 17.5% of total FFB Supply tonnage in year 2023. This number verified to be 12.48% Higher compare to year 2022. This number is referring to ACOP 2023 RSPO Website : https://rspo.org/members/1-0045-07-000-00/</p>	Comprehensive

G.2.1.2. Land area controlled and managed associated to palm oil																								
G.2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure (hectares) [?]	41053.64																							
G.2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares) [?]	10696.46																							
G.2.1.4 Total land designated and managed as HCV areas (hectares) [?]	17990.02																							
G.2.1.5 Other conservation land set aside, excluding HCV areas reported in 2.1.4 (hectares) [?]	390.73																							
G.2.1.6 Total land under scheme smallholders (hectares) [?]	5509.77																							
Total	75,640.62																							
Indonesia Sustainable Palm Oil (ISPO) certified (100%) (52)																								
<p>The ISPO standard is a policy adopted by the Indonesian Ministry of Agriculture and is mandatory for all oil palm companies operating in Indonesia. The ISPO standard is a policy adopted by the Indonesian Ministry of Agriculture and is mandatory for all oil palm companies operating in Indonesia. 100 per cent of our mills are ISPO certified while 80 per cent of our estates are ISPO certified, please refer to the list below:</p> <ul style="list-style-type: none"> • PT REA Kaltim Plantations have two mills (Perdana Oil Mill and Cakra Oil Mill) and 6 Estates (Perdana Estate, Sentekan Estate, Cakra Estate, Lestari Estate, Damai Estate, Berkat Estate) certified ISPO since 2016 by CB SGS Indonesia • PT Sasana Yudha Bhakti one mill (Satria Oil Mill) and 2 Estate (Tepian Estate and Satria Estate) certified ISPO since 2018 by CB SGS • Initial certification audits for PT Cipta Davia Mandiri (one Estate : Buaya Estate) and PT Kutai Mitra Sejahtera (one Estate: Kedaron Estate) were conducted in 2023 and final audits are due to be conducted during second half of 2024. • PT Prasetya Utama (one Estate: Elang Estate): ISPO does not apply to immature or development estates. <p>Based on the verification and evidence of certificate sighted, it is confirmed that RKP has been RSPO Certified with certificate no. (SGS-ID-ISPO-0011 validity from 6th December 2021 until 5th December 2026) and Certificate SGS-ID-ISPO-0027 , validity from 27th July 2018 until 26th July 2028 as follows :</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Mill Name</th> <th style="text-align: left;">Status of certification</th> </tr> </thead> <tbody> <tr> <td>1. PKS Perdana</td> <td>Certified</td> </tr> <tr> <td>2. PKS Cakra</td> <td>Certified</td> </tr> <tr> <td>3. PKS Satria</td> <td>Certified</td> </tr> <tr> <td>Subtotal Percentage (3/3)</td> <td>100.0 %</td> </tr> <tr> <th style="text-align: left;">Estate Name</th> <th style="text-align: left;">Status of certification</th> </tr> <tr> <td>1. Perdana Estate</td> <td>Certified</td> </tr> <tr> <td>2. Lestari Estate</td> <td>Certified</td> </tr> <tr> <td>3. Sentekan Estate</td> <td>Certified</td> </tr> <tr> <td>4. Cakra Estate</td> <td>Certified</td> </tr> <tr> <td>5. Damai Estate</td> <td>Certified</td> </tr> </tbody> </table>		Mill Name	Status of certification	1. PKS Perdana	Certified	2. PKS Cakra	Certified	3. PKS Satria	Certified	Subtotal Percentage (3/3)	100.0 %	Estate Name	Status of certification	1. Perdana Estate	Certified	2. Lestari Estate	Certified	3. Sentekan Estate	Certified	4. Cakra Estate	Certified	5. Damai Estate	Certified	Limited with 85% of operations has been ISPO certified.
Mill Name	Status of certification																							
1. PKS Perdana	Certified																							
2. PKS Cakra	Certified																							
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Subtotal Percentage (3/3)	100.0 %																							
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3. Sentekan Estate	Certified																							
4. Cakra Estate	Certified																							
5. Damai Estate	Certified																							

6. Berkat Estate	Certified									
7. Satria Estate	Certified									
8. Tepian Estate	Certified									
9. KMS Estate	Planned to be certified in September 2024									
10. CDM Estate	Planned to be certified in September 2024									
Subtotal Percentage (8/10)	80.0 %									
Total percentage (11/13)	85.0%									
Based on the verification, it is verified that RKP is certified under ISPO, links as below:										
https://rea.co.uk/esg/certification/ :										
										
Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB) (54)										
Based on the verification, it is verified that RKP is certified under ISCC, as per link: https://www.iscc-system.org/certification/certificate-database/all-certificates/ and the certificates has been uploaded also in the website as follows : https://rea.co.uk/esg/certification/		Comprehensive								
<table border="1"> <thead> <tr> <th>Mill name</th> <th>Certificate Number</th> </tr> </thead> <tbody> <tr> <td>Perdana Oil Mill</td> <td>EU-ISCC-Cert-DE105-82144913 <i>(validity from 27th March 2023 until 26th March 2024)</i></td> </tr> <tr> <td>Cakra Oil Mill</td> <td>EU-ISCC-Cert-DE105-81688211 <i>(validity from 25th April 2023 until 24th April 2024)</i></td> </tr> <tr> <td>Satria Oil Mill</td> <td>EU-ISCC-Certi-De105-81989309 <i>(validity from 27th March 2023 until 26th March 2024)</i></td> </tr> </tbody> </table>	Mill name	Certificate Number	Perdana Oil Mill	EU-ISCC-Cert-DE105-82144913 <i>(validity from 27th March 2023 until 26th March 2024)</i>	Cakra Oil Mill	EU-ISCC-Cert-DE105-81688211 <i>(validity from 25th April 2023 until 24th April 2024)</i>	Satria Oil Mill	EU-ISCC-Certi-De105-81989309 <i>(validity from 27th March 2023 until 26th March 2024)</i>		
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Satria Oil Mill	EU-ISCC-Certi-De105-81989309 <i>(validity from 27th March 2023 until 26th March 2024)</i>									
Evidence of monitoring deforestation and/or ecosystem conversion (61)										
REA also has access to the Satelligence satellite data system which generates biweekly updates to an online platform for monitoring the status of forest cover and land clearing activities within and around the group's estates. Using Radar Alerts for Detecting Deforestation (RADD), available through the Global Forest Watch platform, the Satelligence data system facilitates rapid investigation of illegal activities within the estates and smallholder areas that may be damaging to the environment. Any encroachment is investigated and, as necessary, processed in conjunction with local communities and government authorities. All new FFB suppliers are subject to a due diligence process and field verification to ensure compliance with RKP's policies and industry standards such as RSPO, ISPO, etc.. RKP works with a third-party, Plan B, and the local government to conduct village boundary mapping, ensuring oil palm activities at village level do not involve deforestation.		Comprehensive								

<p>Based on the verification and evidence sighted , https://rea.co.uk/esg/biodiversity/ and details as listed here, we note that RKP has systems in place for monitoring deforestation within and around the group’s estates.</p>																	
Evidence of monitoring deforestation and/or ecosystem conversion in supplier operations (62)																	
<p>RKP monitors deforestation utilising ‘Satelligence’, which is updated biweekly with by using Global Forest watch monitoring.</p> <p>Site visits will be conducted and after the report from ‘Satelligence’ and the visit will be conducted by survey and conservation team (internal) to ensure the actual site is coherent with the report. Together with desk analysis. Participatory mapping after site visit location, if there is deforestation or not, using Citra Landsat.</p> <p>The extent of area for deforestation monitoring covers 1 km, 5 km and 10km together with surveyor team, conservation team which includes ground truth check on deforestation alert. Based on the evidence and site verification monitoring in 2024, the evidence of monitoring through satellite imaging and ground truth check has been verified. The verification and ground check has been conducted by conservation team lead by Mr. Edwin. Based on the geolocation reference from ARC GIS, it was verified that :</p> <table border="1" data-bbox="352 846 1086 1191"> <thead> <tr> <th style="background-color: #ADD8E6;">Name of Estates</th> <th style="background-color: #ADD8E6;">HCV Area (Ha)</th> </tr> </thead> <tbody> <tr> <td>REA KALTIM PLANTATION</td> <td>4961.64</td> </tr> <tr> <td>Sasana Yudha Bakti (Tepian Estate)</td> <td>539.84</td> </tr> <tr> <td>Satria Estate</td> <td>136.39</td> </tr> <tr> <td>Cipta Davia Mandiri Estate</td> <td>6,831.39</td> </tr> <tr> <td>Kutai Mitra Sejahtera</td> <td>2,027.39</td> </tr> <tr> <td>Prasetya Utama</td> <td>3,493.07</td> </tr> <tr> <td>Total</td> <td>17,989.72</td> </tr> </tbody> </table>	Name of Estates	HCV Area (Ha)	REA KALTIM PLANTATION	4961.64	Sasana Yudha Bakti (Tepian Estate)	539.84	Satria Estate	136.39	Cipta Davia Mandiri Estate	6,831.39	Kutai Mitra Sejahtera	2,027.39	Prasetya Utama	3,493.07	Total	17,989.72	<p>Comprehensive</p>
Name of Estates	HCV Area (Ha)																
REA KALTIM PLANTATION	4961.64																
Sasana Yudha Bakti (Tepian Estate)	539.84																
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Kutai Mitra Sejahtera	2,027.39																
Prasetya Utama	3,493.07																
Total	17,989.72																
Implementing a landscape or jurisdictional level approach (67)																	
<p>Landscape approaches, including jurisdictional approaches, are a means of improving sustainability performance at scale through coordination, collaboration, and monitoring actions at the spatial level of a landscape.</p> <p>The company worked with Abler Nordic and Plan B to fund the Independent Smallholder Programs (ISH) related to:</p> <ul style="list-style-type: none"> i) Replanting activities for the independent smallholders ii) Climate smart fund and Plan B provides a mechanism for smallholder farmers to access funds for increasing oil palm yields and developing alternative revenue stream extended to local villagers iii) Improving traceability of the FFB Supply chain and improve local family incomes <p>The program was started in 2021 and more than 1000 local smallholders in 6 local villages have received upskill training in best management practices for oil palm to help improve yields and FFB.</p> <p>Sighted the record of 16 smallholder areas (villagers) involved in the programme and participating in the replanting programmes which was also carried out in 2024.</p> <p>RKP also started working with smallholders in 2001 under the Smallholder Farmers Programme which became the PPMD scheme in 2005. Under this scheme, RKP supported 14 cooperatives of local people with access to land to cultivate oil palm by providing them with oil palm seedlings, fertilizers, herbicides and technical assistance. The costs of the inputs provided are repaid by the members of these cooperatives, interest free, through deductions made when their FFB is sold to REA’s palm oil mills.</p>	<p>Comprehensive</p>																

The conservation program and initiatives which has been established since 1st January 2008 and will be conducted until 2027 for best management and sustainable agricultural practices. Included in this program is to also determine areas of high conservation value to RKP and subsidiaries. The Company has conducted the HCV assessment throughout the group and plasma as per details below:

Company	HCV Assesment Year	Hectarage (ha)
RKP (Including Scheme smallholders)	2015	4,961.64
Sasana Yudha Bakti (Including Scheme smallholders)	2017-2018	676.24
Cipta Davia Mandiri (Including Scheme smallholders)	2014	6,831.69
Kutai Mitra Sejahtera (Including Scheme smallholders)	2011	2,027.39
Prasetya Utama (Including will be Scheme smallholders)	2021	3,493.09
Total		17,989.72

Additionally, on 7th – 8th May 2024 RKP conducted a socialization program to train smallholders on mitigation conflict of human and wildlife which was in collaboration with MOEF (Ministry of environment and Forestry) who was represented by “Balai Konservasi Sumber Daya Alam”. This collaboration also includes prevention of human and wildlife conflict such as Orang Utan, Monkey species and alligators.

Identified species of conservation concern, referencing international or national system of species classification (70)

REA aims by 2025 to increase the number of new recorded encounters of Rare, Threatened and Endangered (RTE) species by at least 20% compared to the number of species recorded in 2018 (for the eight species listed below). RTE species are protected through conservation of HCV-HCS areas, biodiversity management (including biodiversity data collection and analyses), and collaboration with local communities in patrolling, protecting, and planting of local and endangered tree species in the restoration and rewilding sites.

REA Kon maintains a permanent database of species richness, distribution and abundance with special emphasis on the status of any RTE species of fauna or flora listed as Critically Endangered [CR] or Endangered [EN] by the International Union for Conservation of Nature’s (IUCN) species classification system. This is verified externally in accordance with RSPO certification requirements. Any species not recorded in previous years is identified and its location entered into the database. In 2023, the programme of mapping the locations of all species within the group’s conservation reserves identified a total of 698 species (88 mammals, 264 birds, 61 reptiles, 44 amphibian, 128 Lepidoptera (butterflies and moths) and 113 fish).

CR and EN species recorded by camera trap or incidental observation in 2023 include:

- Orangutan (*Pongo pygmaeus morio*) [CR] found in six different areas around the group estates
- Sunda Pangolin (*Manis javanica*) [CR] identified across five separate sites
- Bornean Gibbon (*Hylobates muelleri*) [EN] observed in five separate sites

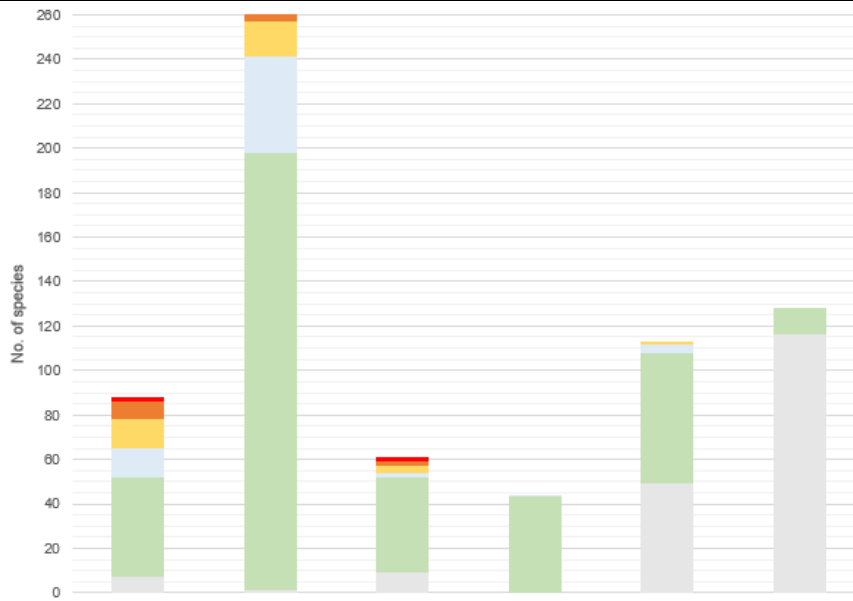
Comprehensive







- Proboscis Monkey (*Nasalis larvatus*) [EN] consistently observed throughout the year in one wetland site at three locations
- Flat-Headed Cat (*Prionailurus planiceps*) [EN] observed in two separate sites
- Marbled Cat (*Pardofelis marmorata*) [EN] and Sunda Clouded Leopard (*Neofelis diardi*) [EN], both carnivores, observed on rare occasions
- Greater Green Leafbird (*Chloropsis sonnerati*) [EN] as new record
- Storm's Stork (*Ciconia stormi*) [EN] and Wrinkled Hornbill (*Rhabdotorrhinus corrugatus*) [EN] observed on rare occasions

A total of 12 previously unrecorded bird species were found in 2023. One of the factors that influences the presence of species at the monitoring sites is the availability of food resources in REA's conservation reserves. Continuous observations demonstrate AFGI/F (*Arboreal Foliage Gleaning Insectivore/Frugivore*) birds are most prevalent due to the abundance of fruits and insects. Monitored conservation reserves harbour several dominant tree species such as *Cananga odorata*, *Ficus spp.*, *Artocarpus spp.*, *Macaranga spp.*, *Geunsia pentandra* and *Vitex pinnata* which bloom and produce fruit, attracting insects. Bird families including Pycnonotidae, Eurylaimidae, and six others consume these fruits and insects.

Observation and recording of butterfly species also provides insight into the ecological health of the landscape. Recorded species include *Spindasis lohita*, *Mycalesis mineus* and *Abisara geza*, which are common in secondary forest, and *Acraea violae* which is common in open areas. 48 Lepidoptera species were added to the records in 2023.

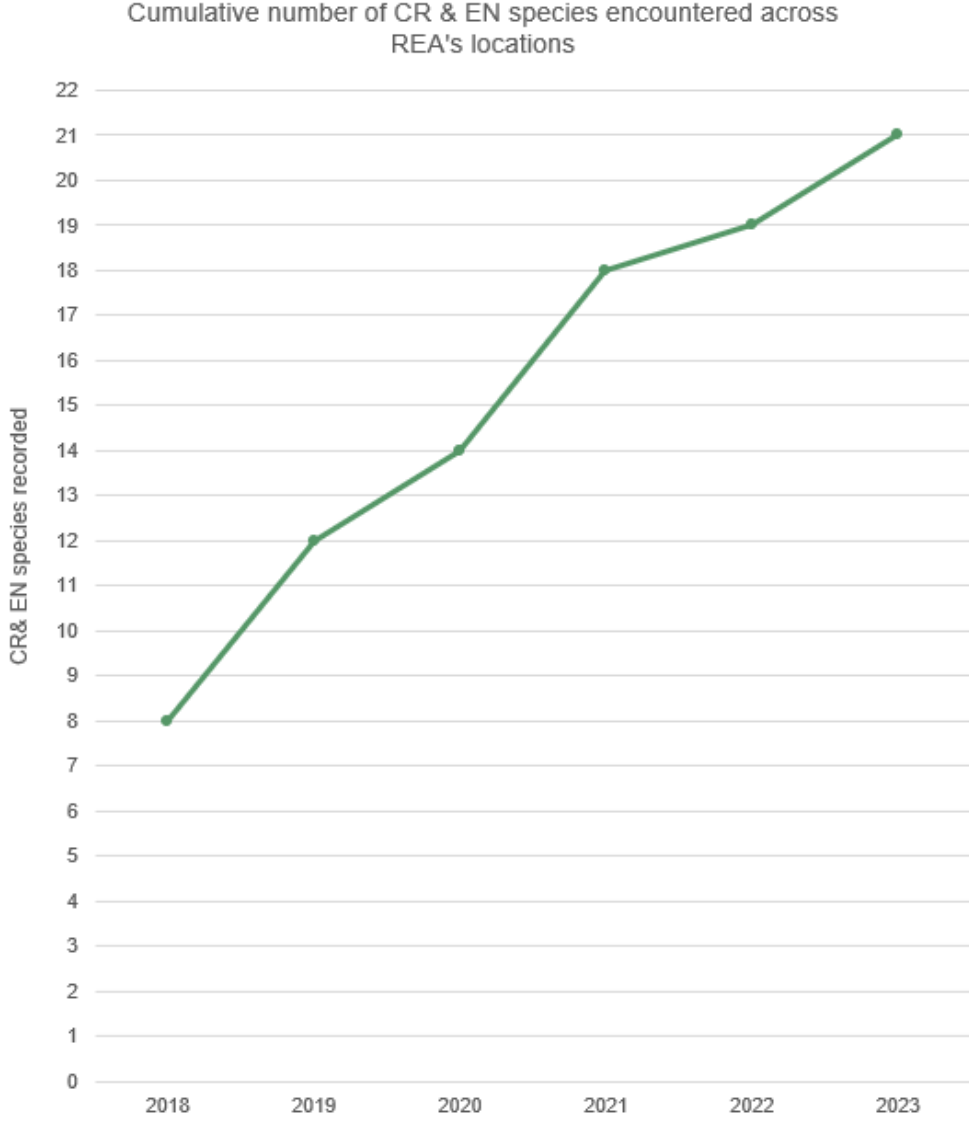
Based on the verification and evidence sighted, <https://rea.co.uk/esg/biodiversity/> and details below, we note that RKP continues its efforts for species and/or habitat conservation management.



	 Mammals	 Birds	 Reptiles	 Amphibians	 Fish	 Insects
Number of species	88	264	61	44	113	128
Critically Endangered	2	1	2	-	-	-
Endangered	8	6	2	-	-	-
Vulnerable	13	16	3	-	1	-
Near Threatened	13	43	2	1	4	-
Least Concern	45	197	43	43	59	12
Other	7	1	9	-	49	116

Fluctuations in the annual records of wildlife are commonplace due to species mobility or the degree of difficulty in encountering particularly elusive species. Records of fish species encounters have increased significantly through collaborative research with third parties such as Badan Riset dan Inovasi Nasional (BRIN; formerly known Indonesian Institute of Sciences (as LIPI), the Universitas Nasional (UNAS) and Univeritas Mulawarman (UNMUL).

The graph below shows the cumulative year-on-year totals of CR & EN species encounters across the group's locations. Records of species categorised by The IUCN Red List as Vulnerable [VU] are not included here due to the frequency of such encounters.

Cumulative number of CR & EN species encountered across REA's locations															
 <table border="1"> <caption>Data for Cumulative number of CR & EN species encountered across REA's locations</caption> <thead> <tr> <th>Year</th> <th>CR & EN species recorded</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>8</td> </tr> <tr> <td>2019</td> <td>12</td> </tr> <tr> <td>2020</td> <td>14</td> </tr> <tr> <td>2021</td> <td>18</td> </tr> <tr> <td>2022</td> <td>19</td> </tr> <tr> <td>2023</td> <td>21</td> </tr> </tbody> </table>	Year	CR & EN species recorded	2018	8	2019	12	2020	14	2021	18	2022	19	2023	21	
Year	CR & EN species recorded														
2018	8														
2019	12														
2020	14														
2021	18														
2022	19														
2023	21														
<p>There has been a 163% increase in the number of IUCN classified CR & EN species recorded across the REA’s conservation reserves between 2018 and 2023. New RTE species recorded since 2018 has already exceeded the initial target of a 20% increase by 2025. A review to revise future targets is currently underway.</p> <p>RTE species are protected through conservation of HCV-HCS areas, biodiversity management (including biodiversity data collection and analyses), and collaboration with local communities in patrolling, protecting, and planting of local and endangered tree species in the restoration and rewilding sites.</p>															
Examples of species and/or habitat conservation management (71)															
<p>The group’s conservation department (REA Kon) was established in 2008 and aspires to exceed, rather than just meet, all the requirements of the sustainability bodies by which the group is certified. REA Kon is organised into three functional areas: plantation ecology (evaluating the long term ecological relationships between planted blocks and conservation reserves); biodiversity management (understanding trends within and conservation management of natural species of the landscape); and communities and forests (collaborating with local communities in the conservation management of the group’s designated conservation reserves, including HCV areas).</p>	Comprehensive														

<p>REA Kon also collaborates with staff and students of the Faculty of Science and the Faculty of Forestry at Mulawarman University (Samarinda), and provides support for undergraduate and graduate research projects, thus building local capacity in field biology and conservation. Students receive meals, lodging and transport for internships in conservation outside of protected areas.</p> <p>As regards specific projects, REA Kon collaborates with senior scientists (Prof Dr. Sri Suci Utama Atmoko and Dr, Tatang Mitra Setia) of the Biology Faculty of the Universitas Nasional (UNAS) in Jakarta in monitoring resident orangutan and hornbill populations within the estates managed by REA. An ongoing collaboration between REA Kon and Prof. Dr. Ir. H. Iwan Suyatna from the Faculty of Fisheries at Mulawarman University is also carrying out an identification survey on the Richness of Fish Species and Their Environment. REA Kon staff and the estate management team at CDM management also work closely with the KEP (Kawasan Ekosistem Penting), a provincial government initiative for the protection of endangered species in the CDM-Mesangat wetlands area. REA Kon works with the European Crocodile Networking Group (experts on Asian crocodile species) to monitor and assess the endangered species in the company-managed portions of the wetland.</p> <p>Based on the verification and evidence sighted , https://rea.co.uk/esg/biodiversity/ and details as listed here, we note that RKP continues its efforts for species and/or habitat conservation management.</p>	
High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans (76)	
<p>Based on the verification, it is verified that RKP has conducted HCV assessments for planting undertaken prior to January 2015, and associated management and monitoring plans, as follows:</p> <ol style="list-style-type: none"> 1. https://rspo.org/public-consultation/rea-holding-plc-pt-cipta-davia-mandiri/ 2. https://rspo.org/public-consultation/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments/ 3. https://rspo.org/public-consultation/rea-holdings-pt-persada-bangun-jaya/ 	Comprehensive
High Conservation Value (HCV) assessments for all estates planted/planned planting since January 2015 (77)	
<p>Based on the verification, it is verified that RKP has conducted HCV assessments for all estates planted/planned planting since January 2015, as follows:</p> <ol style="list-style-type: none"> 1. https://rspo.org/public-consultation/rea-holdings-pt-prasetia-utama-pt-pu/ 	Comprehensive
High Conservation Value (HCV) or combined HCV/HCS management and monitoring plans for all estates planted/planned planting since January 2015 (78)	
<p>Based on verification, it is verified that RKP has HCV management and monitoring plans, as follows:</p> <ol style="list-style-type: none"> 1. https://rspo.org/public-consultation/rea-holdings-pt-prasetia-utama-pt-pu/ 	Comprehensive
Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel (81)	
<p>Based on the verification, it is verified that RKP has conducted an HCV assessment that was deemed satisfactory by the HCV ALS Quality Panel, as follows:</p> <ol style="list-style-type: none"> 1. https://www.hcvnetwork.org/reports/laporan-penilaian-high-conservation-value-pt-prasetia-utama-kabupaten-kutai-kartanegara-provinsi-kalimantan-timur-indonesia 	Comprehensive

High Carbon Stock (HCS) assessments available (84)	
<p>Based on the verification, it is verified that RKP has conducted an HCV assessment, as follows:</p> <ol style="list-style-type: none"> 1. https://highcarbonstock-org.red-giraffe.co.uk/wp-content/uploads/2022/06/HCSA-Assessment-Report_PTPU_final_06062022.pdf 	Comprehensive
Peer review of all High Carbon Stock (HCS) assessments undertaken since April 2015 by the HCSA Quality Assurance Process (85)	
<p>Based on the verification, it is verified that RKP has conducted a HCS assessment that has been peer-reviewed by the HCSA Quality Assurance Process, as follows:</p> <ol style="list-style-type: none"> 1. https://highcarbonstock-org.red-giraffe.co.uk/wp-content/uploads/2022/06/HCSA-Peer-Review-Report-PTPU-final_06062022.pdf 	Comprehensive
Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans (88)	
<p>Based on the verification, it is verified that RKP has conducted SEIA assessments, as follows:</p> <ol style="list-style-type: none"> 1. https://rspo.org/public-consultation/rea-holding-plc-pt-cipta-davia-mandiri/ 2. https://rspo.org/public-consultation/rea-holdings-pt-persada-bangun-jaya/ 	Comprehensive
Implementation of commitment to no planting on peat of any depth (92)	
<p>RKP maintains High Carbon Stock (HCS) 4 areas: an HCS assessment (HCSA) is conducted by an independent assessor prior to any development within the HGU area where the RSPO New Plantings Procedure was undertaken after 1 January 2015. For areas in which the RSPO New Planting Procedure was undertaken after 15 November 2018 this assessment is conducted by an independent HCV-HCS ALS (Assessor License Scheme) assessor, and in case for the report noncompliance with RSPO P&C 7.12.2 annex 5 have been approach within HCV case register. All HCS areas, including peatlands and forests are maintained and actively managed by REA’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required.</p> <p>No peat</p> <p>RKP is committed to not developing, planting in or sourcing FFB from areas that have been identified as peatland, regardless of depth.</p> <ul style="list-style-type: none"> • RKP is committed to following best management practices for its existing plantations on peat in consultation with independent experts and in accordance with accepted international industry certification standards. • RKP commits to peat restoration where applicable, in consultation with independent experts and in accordance with accepted international industry certification standards <p>Data for peat was updated in 2024. Peatland implementation data for the conservation area which include the Peat Area, 2359.89 located at Tepian Estate and Buaya Estate as follows:</p> <ol style="list-style-type: none"> i) Sasana Yudha Bakti - Tepian Estate = 234.73 Ha (latitude 0.207019, 116.233615) ii) Citra Davia Mandiri - Buaya Estate =2,125.16 Ha (Latitude 0.537691, 116.642683) 	Comprehensive

<p>Based on the verification and evidence sighted from ARC GIS observation by GIS Team, which has verified (ST 06 Tepian Estate) and Buaya Estate (C 02 and C01) which has been conserved by RKP</p>	
Evidence of best management practices for soils and peat (95)	
<p>RKP has implemented best management practices (BMPs) for soils and peat as part of the RSPO requirements, and in May 2024 attended RSPO’s BMP Peat Training. RKP applies and supplements inorganic fertiliser applications with EFB. Application of EFB for mulching provides the palms with nutrients and the soil with organic matter which helps to retain moisture and promote beneficial soil biodiversity and fertility. Increasing the organic carbon content of soils also increases resilience to periods of dry weather which may otherwise initiate stress in the palms. RKP adheres to RSPO’s new planting procedure (NPP), including: Social and Environmental Impact Assessments (SEIAs); management and mitigation plans (the use of terracing and legume cover crop for replanted areas, no planting on marginal or fragile soils, frond stacking, EFB mulching to allow nutrient recycling and to avoid soil erosion); no new planting on peatland; water management (building bunds, use of flood gates, stop bunds to stabilise water levels); and minimising erosion and emissions.</p> <p>Based on the verification and evidence sighted , RKP’s ACOP 2023 and details as listed here, we note the BMPs that RKP has implemented throughout the company.</p>	<p>Comprehensive</p>
Evidence of fire monitoring and management (98)	
<p>REA’s zero burning policy applies to all group locations. REA’s estate and land fire team cooperates with the local government and communities to monitor and manage fires within its operations and adjacent areas. This is also a requirement of RSPO.</p> <p>Fire monitoring with Satelligence, including Global Forest Watch (GFW), provides REA with an effective tool to monitor incidents and work with local communities to raise awareness and reduce such risks. The system provides alerts of hotspots in REA’s and third party FFB supplier locations.</p> <p>REA also conducts daily monitoring of fire hotspots using the LAPAN Fire Hotspot website, overlaid with REA’s concession map, for early detection of fire incidents that occur within REA’s estates and neighboring areas. Fire-prone areas are assessed and mapped, and fire towers and water reservoirs installed, in accordance with the Director General of Plantation 2010 decree. Additionally, REA routinely conducts fire patrols and direct field verification after obtaining hotspot alerts to ensure that fires do not occur or spread. REA monitors the fire danger level (Fire Danger Index) by taking account of daily humidity levels, the number of days without rain, rainfall volumes and fuel conditions (green, wilted, dry) so as to provide an overview of the fire danger level – low, medium, high or extreme.</p> <p>REA has established Emergency Response Teams (ERTs) at each estate, who are responsible for preventing and controlling land and garden fires. If a fire has broken out, the unit leader instructs the ERT to extinguish the initial fire using equipment from dedicated warehouses, by using water pumps, and restricting the fire from spreading by installing breaks, back burners and canals. Thereafter, the area is inspected and cleaned. The survey mapping team and business units conduct checks, determine the area of damage, create fire overlay maps, and internal and external fire reports. If the fire cannot be contained, then the Estate Manager obtains support from other estate firefighting teams.</p> <p>Training courses in local villages continued throughout 2023. There is a fire prevention and control agreement between the group and the local communities, and firefighting equipment has been acquired for the relevant communities. This cooperation is</p>	<p>Comprehensive</p>

intended to encourage efforts to reduce the traditional reliance on fire for clearing village land and, in parallel with other group funded community development initiatives, to promote forest and habitat conservation.

REA has installed fire prevention and control signage throughout all group locations and neighboring areas.

Additionally, an initiative involving local farming groups, Kelompok Tani Peduli Api (KTPA) or fire free alliance, was launched in 2022 with several villages surrounding our operations, namely, Desa Muai, Desa Perdana, Kembang Janggut, Kami Peduli, Belayan Siaga and Gotong Royong, for remediation programmes, HCVA monitoring and fire management has been verified with RKP.

Progress towards commitment to reduce GHG emissions intensity (105)

RKP is committed to reduce the GHG emission intensity and has disclosed their activity in their annual report (<https://rea.co.uk/>). The group has been monitoring and reporting its carbon footprint using the PalmGHG tool for over 10 years using a baseline from year 2020 and has made commitment to achieve 50% reduction in net GHG emissions (as outlined in Streamlined Energy and Carbon Reporting – SECR) by 2030 and to work towards the long-term objective of net – zero emission by 2050.

Comprehensive

RKP Gross Emissions

	2023	2022
Gross emissions (tCO₂eq)		
Oil palm cultivation in Indonesia ¹	452,809	480,912
Manufacture, transport and use of fertilisers ²	69,387	49,872
Subtotal	522,196	530,784
Collection, milling and distribution operations in Indonesia ³	106,573	100,578
Electricity purchased for own use ⁴	79	79
Global emissions	628,848	631,442
UK emissions included within global emissions	17	17

RKP Net Emissions

	2023	2022
Net emissions (tCO₂eq)		
Oil palm cultivation in Indonesia ¹ (including manufacture, transport and use of fertilisers ²)	67,100	39,997
Collection, milling and distribution operations in Indonesia ³	53,556	35,773
Electricity purchased for own use ⁴	79	79
Global emissions	120,735	75,848
UK emissions included within global emissions	17	17

RKP Intensity Measures		
	2023	2022
Intensity measures (tCO₂eq)⁵		
Gross emissions / planted hectare	18.02	17.76
Gross emissions / tonne of CPO produced	2.94	2.80
Net emissions / planted hectare	3.41	2.13
Net emissions / tonne of CPO produced	0.56	0.34

*The tables above showed the calculation of emission using the SECR frameworks.

Gross GHG emissions associated with the group’s oil palm operations recorded 1.6% lower in 2023 compared to 2022. In 2023, net GHG emissions were 67.8% higher in 2022 due to the development and new planting in operation unit, increased fertilizer application and replanting of the group’s mature areas. The group applies two measures to evaluate their GHG intensity, which are net GHG emissions/ton of CPO produced and net GHG emissions/planted hectare. Net GHG emissions in 2023 show a 64.7% increase against 2022 when expressed per ton CPO produced and 60.1% increase when expressed per planted hectare.

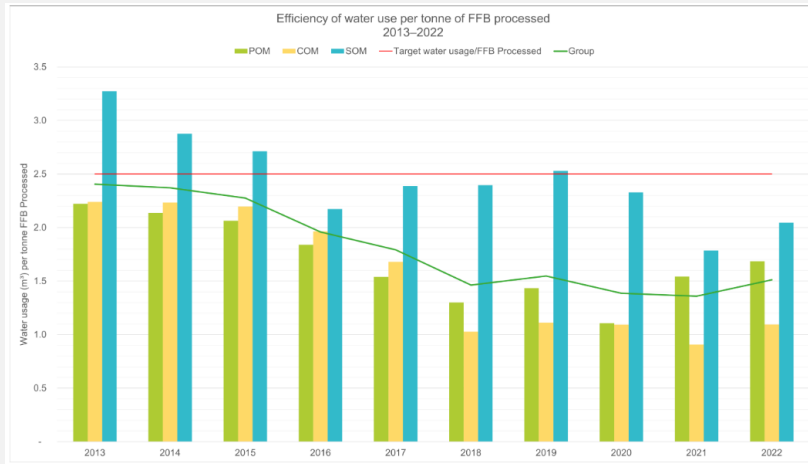
The methodology for calculating emissions under SECR is identical to PalmGHG (RSPO), but the scope of activities covered is different. RSPO requires only the GHG emissions from the group’s palm oil mills and their supply bases to be included. Emission linked to the group’s estates that do not yet supply FFB to the group’s mills are not included. Instead, emission associated with the land use change component of new oil palm developments (which represent the majority of emissions from new development) are accumulated over the immaturity period of each development and the amortized over the 25 years of oil palm lifecycle on the development starts producing crop.

The scope of emission reported under SECR, however, includes all group activities worldwide and thus includes emissions from new developments as these arise, but excludes the amortization of emission accumulated during the development of areas now in production.

RKP has made a commitment to achieve a 50 per cent reduction in net GHG emissions (as defined in SECR below) by 2030 and to work towards the longer term objective of net-zero emissions by 2050. To this end, RKP has signed up to the SBTi, an international, cross-industry framework aimed at promoting corporate adoption and disclosure of verified, science-based targets concerning decarbonisation. Under this framework, RKP will be setting verified short and medium term emission reduction targets which will be published and against which REA must report on an agreed schedule.

Progress towards commitment on water use intensity (110)		
RKP is committed to maintain clean air and freshwater resources for the villages within and in proximity of the group’s estates, as well as for the group’s operations in the estates and mills.	Comprehensive	
Production of CPO and CPKO uses high quantities of water which must be carefully managed to minimize waste and to reduce the risks associated with droughts during the dry season. Water usage inevitably increases as FFB production increases, so the group has been working to improve the efficiency of water consumption in its mills and has developed a time bound plan with the objective of keeping water usage below 2.5 m3 per ton FFB, the referred link as follow <https://rea.co.uk/esg/water/> .		
Monitoring of water use efficiency for the 3 mills had been conducted since 2013 to ensure that water use is in accordance with environmental management best practices		

and does not exceed the limit of the water use permit, granted by the government. Water use efficiency data from the 3 mills shows an overall positive trend since 2013 despite fluctuations and remains below the set target.



Mills	Parameter	UoM	2022	2023
Perdana Oil Mills	FFB Processed	MT	300,848	300,962
	Total Water	m ³	507,038	510,327
	Water/FFB	m ³ /MT	1.69	1.70
	Target Water	m ³ /MT	2.50	2.50
Cakra Oil Mill	FFB Processed	MT	436,476	416,314
	Total Water	m ³	477,791	534,489
	Water/FFB	m ³ /MT	1.09	1.28
	Target Water	m ³ /MT	2.50	2.50
Satria Oil Mill	FFB Processed	MT	243,686	232,425
	Total Water	m ³	498,630	482,830
	Water/FFB	m ³ /MT	2.05	2.08
	Target Water	m ³ /MT	2.50	2.50
Total	FFB Processed	MT	981,011	949,701
	Total Water	m ³	1,483,459	1,527,646
	Water/FFB	m ³ /MT	1.51	1.61
	Target Water	m ³ /MT	2.50	2.50

Progress towards commitment on water quality (BOD or COD) (112)

RKP established an SOP for water quality, called Palm Oil Mill Liquid Waste Management, doc no: REA.BPO.EMS.LCP, effective date 25.11.2016, endorsed by the President Director of the company. The objective of this SOP is to reduce the harmful component in the liquid waste so that can be used according to the necessity by referring to applicable permit and to reduce potential pollution to the environment around company's operation area.

The scope of this SOP is POME management, distribution of liquid waste, wastewater treatment plant, methane capture, composting & land application.

According to local regulation, from the Regent of Kutai Kartanegara, no: 660.1/96/BLHD/2016, regarding on the utilization area for wastewater from palm oil mill to the land in the Perdana Estate of RKP, Pulau Pinang Village, Kembang Janggut District, Kutai Kartanegara Regency, East Kalimantan Province, the regulation required the operation unit to conduct monitoring on the POME discharge as follow:

Comprehensive

Parameter	Frequency	Limit
BOD	Monthly	5000 mg/L
COD	Monthly	Not specific
pH	Daily	6 – 9
Oil & fat	Monthly	Not specific
Pb	Monthly	Not specific
Cu	Monthly	Not specific
Cd	Monthly	Not specific
Zn	Monthly	Not specific

POME monitoring for BOD & COD for FY 2022 and 2023

Year	Mill	Parameters	Unit	Results
2022	Perdana POM	BOD	mg/L	689.50
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1879.75
		Max Standard COD	<i>mg/L</i>	10000
	Cakra POM	BOD	mg/L	613.8333
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1688.25
		Max Standard COD	<i>mg/L</i>	10000
	Satria POM	BOD	mg/L	659.75
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1824.75
		Max Standard COD	<i>mg/L</i>	10000
2023	Perdana POM	BOD	mg/L	537.75
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1585.917
		Max Standard COD	<i>mg/L</i>	10000
	Cakra POM	BOD	mg/L	541.25
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1553.167
		Max Standard COD	<i>mg/L</i>	10000
	Satria POM	BOD	mg/L	529.1667
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1619.917
		Max Standard COD	<i>mg/L</i>	10000

Samples collected were analyzed by the external laboratories, PT Mutuagung Lestari Tbk, which were conducted on monthly basis

Treatment of palm oil mill effluent (POME) (113)

POME monitoring for BOD & COD for FY 2022 and 2023

Year	Mill	Parameters	Unit	Results
2022	Perdana POM	BOD	mg/L	689.50
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1879.75
		Max Standard COD	<i>mg/L</i>	10000
	Cakra POM	BOD	mg/L	613.8333
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1688.25
		Max Standard COD	<i>mg/L</i>	10000
	Satria POM	BOD	mg/L	659.75
		Max Standard BOD	<i>mg/L</i>	5000
		COD	mg/L	1824.75
		Max Standard COD	<i>mg/L</i>	10000

Comprehensive

		Max Standard COD	<i>mg/L</i>	10000																	
2023	Perdana POM	BOD	<i>mg/L</i>	537.75																	
		Max Standard BOD	<i>mg/L</i>	5000																	
		COD	<i>mg/L</i>	1585.917																	
		Max Standard COD	<i>mg/L</i>	10000																	
	Cakra POM	BOD	<i>mg/L</i>	541.25																	
		Max Standard BOD	<i>mg/L</i>	5000																	
		COD	<i>mg/L</i>	1553.167																	
		Max Standard COD	<i>mg/L</i>	10000																	
	Satria POM	BOD	<i>mg/L</i>	529.1667																	
		Max Standard BOD	<i>mg/L</i>	5000																	
		COD	<i>mg/L</i>	1619.917																	
		Max Standard COD	<i>mg/L</i>	10000																	
Implementation of commitment to protect natural waterways through buffer zones (116)																					
<p>RKP is committed to preventing erosion by avoiding planting on steep areas and maintaining riparian zones so that natural waterways are protected (see map on REA Holding's website).</p> <p>The group takes seriously its responsibility to conserve and, where possible, restore or rewild the natural landscape in and around the group's operations. The group's conservation department (REA Kon) was established in 2008 and aspires to exceed, rather than just meet, all the requirements of the sustainability bodies by which the group is certified. REA Kon is organised into three functional areas: plantation ecology (evaluating the long term ecological relationships between planted blocks and conservation reserves); biodiversity management (understanding trends within and conservation management of natural species of the landscape); and communities and forests (collaborating with local communities in the conservation management of the group's designated conservation reserves, including HCV areas).</p> <p>Based on the verification and evidence sighted , RKP's ACOP 2023 and details as listed here, we note that RKP has implemented initiatives to protect natural waterways through buffer zones.</p>					Comprehensive																
Implementation of commitment to minimize inorganic fertilizer use (126)																					
<p>Achieving maximum FFB yields with minimal cost, GHG emissions and water pollution requires careful management of the inorganic fertilizer inputs. Fertilizer application is optimized by analyzing the nutrient content of systematically selected oil palm frond samples, supplemented by visual inspection of palm canopies and soil sampling. The analysis is conducted by an in-house agronomy team and verified by independent agronomy consultants.</p> <p>Samples of leaf & soil analysis were made available to the audit team and reviewed accordingly. The leaf & soil samples were sent to Citra Borneo Indah Laboratories, for further analysis.</p> <p>Soil analysis results.</p> <table border="1"> <tr> <td>Laboratory Name</td> <td>Citra Borneo Indah</td> </tr> <tr> <td>Certificate No</td> <td>045/LAB.03/EKS/XII/2022</td> </tr> <tr> <td>Reference No</td> <td>RKP.ES-1782/X/2022</td> </tr> <tr> <td>Sender</td> <td>Mr. Tendri Dolong (Agronomist Manager)</td> </tr> <tr> <td>Company</td> <td>PT REA KALTIM PLANTATIONS</td> </tr> <tr> <td>Type of sample</td> <td>Soil</td> </tr> <tr> <td>Quantity</td> <td>16</td> </tr> <tr> <td>Date received</td> <td>20.10.2022</td> </tr> </table>					Laboratory Name	Citra Borneo Indah	Certificate No	045/LAB.03/EKS/XII/2022	Reference No	RKP.ES-1782/X/2022	Sender	Mr. Tendri Dolong (Agronomist Manager)	Company	PT REA KALTIM PLANTATIONS	Type of sample	Soil	Quantity	16	Date received	20.10.2022	Comprehensive
Laboratory Name	Citra Borneo Indah																				
Certificate No	045/LAB.03/EKS/XII/2022																				
Reference No	RKP.ES-1782/X/2022																				
Sender	Mr. Tendri Dolong (Agronomist Manager)																				
Company	PT REA KALTIM PLANTATIONS																				
Type of sample	Soil																				
Quantity	16																				
Date received	20.10.2022																				

Lab No	Clay	Silt	Sand	pH	Organic	N	P2O5
22S.278 5	25.00	4.00	71.00	4.74	1.09	0.08	299.0
22S.276 6	17.00	2.00	81.00	4.64	1.44	0.10	274.90
22S.278 7	19.00	4.00	77.00	4.52	0.97	0.07	321.8

Leaf analysis results.

Laboratory Name	Citra Borneo Indah					
Certificate No	097R2/LAB.01/EKS/XIII/2023					
Reference No	RKP.TSD-1058/VI/2023					
Sender	Mr. Tendri Dolong (Agronomist Manager)					
Company	PT REA KALTIM PLANTATIONS					
Type of sample	Leaf					
Quantity	402					
Date received	18.07.2023					
Lab No	N	P	K	Mg	Ca	B
23L.7395	2.38	0.179	0.83	0.19	0.71	9.7
23L.7396	2.27	0.154	0.75	0.20	0.66	8.8
23L.7397	2.46	0.154	0.76	0.22	0.60	8.4

The application of inorganic fertilizer increased from 24,721 tonnes (0.70 tonnes/hectare) in 2022 to 28,126 tonnes (0.71 tonnes/hectare) in 2023 principally due to the additional requirement for RKP's development and new planting.

RKP seeks to optimise the quantity of fertilizer that it applies and supplements inorganic applications with EFB, a waste product from the mill. The application of EFB provides the palms with nutrients and the soil with organic matter which helps to retain moisture, promote beneficial soil biodiversity and fertility. Increasing the organic carbon content of soils in this way also improves their resilience to periods of dry weather which may otherwise initiate stress in the palms.



Below are the table showing the use of EFB in the sampled estates.

Estate	2022 (MT)	2023 (MT)
Cakra	13573	20643
Berkat	23925	20920
Perdana	9003	28909
Tepian	17532	19920
Satria	22103	12012
Total	86136	102404

Integrated Pest Management (IPM) approach (127)

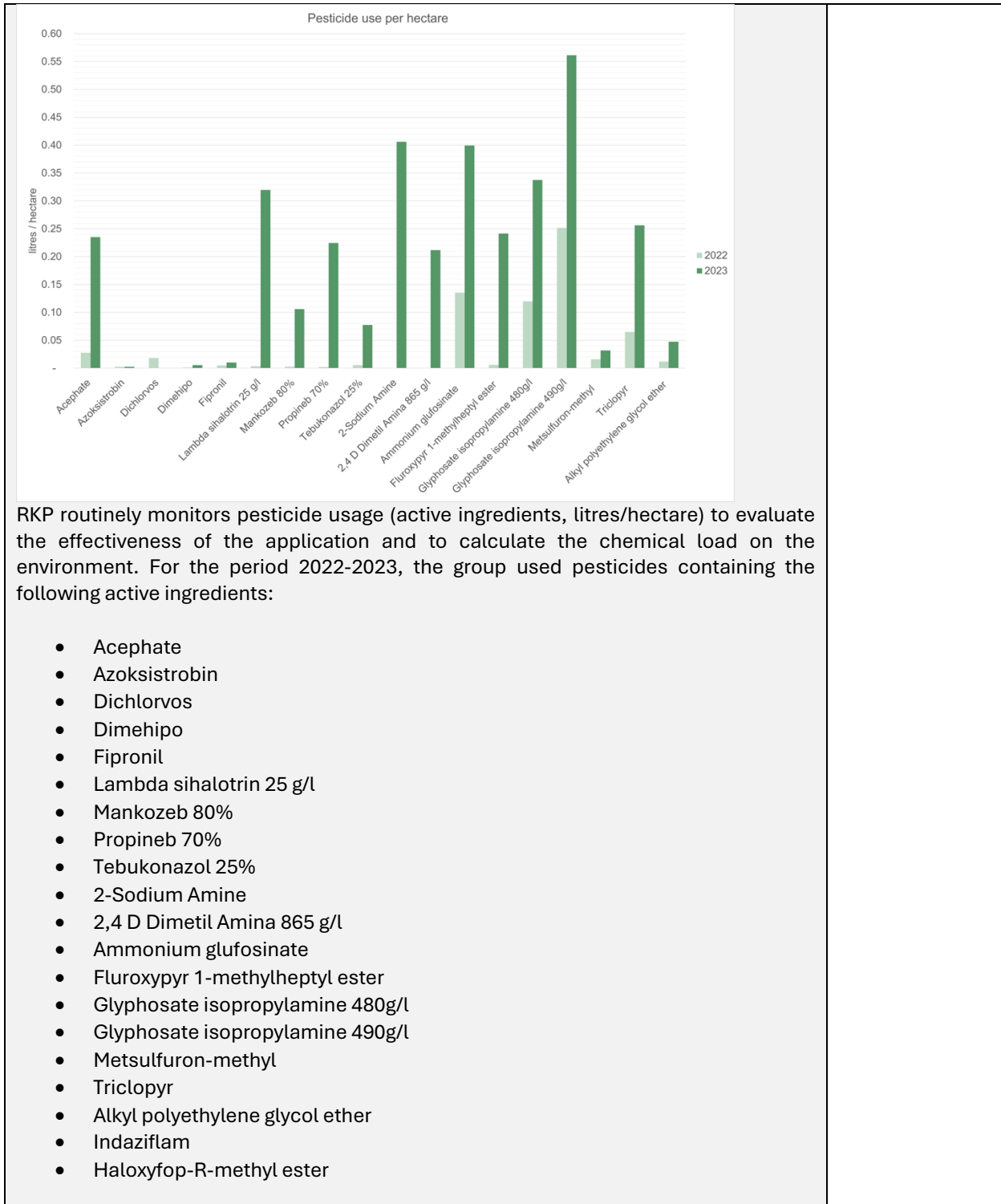
Through routine monitoring and early warning systems by RKP’s environment department of conditions within the plantation blocks, RKP seeks to identify, and potentially improve, pest management through biological control to reduce the use of chemically based pesticides.

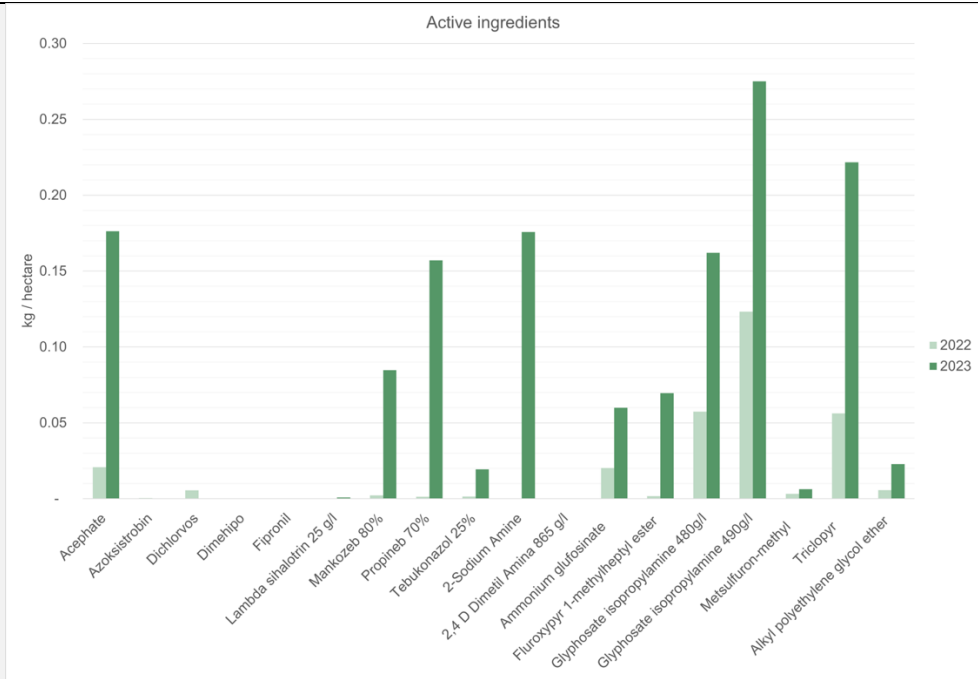
Such integrated pest management systems aim to prevent pest outbreaks by boosting biological control. To optimise natural pest control, RKP has planted at regular intervals along roads and on the corners of oil palm sub blocks various plant species, including *Cassia cobanensis*, *Antogonon leptosus*, *Turnera subulata* and *Turnera ulmifolia*, which are known to attract natural predators of the major leaf eating pests of oil palms, such as bagworms and nettle caterpillars.

When an outbreak does occur, chemical intervention may be necessary, but chemicals are only used to control pests as a last resort. RKP has an early warning system in place to ensure that pests are detected and action taken before a problem escalates. The harvesting teams in each division are tasked with monitoring the oil palms for any sign of pest damage. If signs of a pest outbreak are detected, the group’s agronomy team conducts a thorough pest census immediately to identify the species involved, the scale of the outbreak and the treatment required. Wherever possible mechanical or natural means are used to halt a pest outbreak and mitigate damage to the oil palms. Since 2005, RKP has only experienced a few minor pest outbreaks, all of which have been successfully controlled by targeted response commensurate with the level of the outbreak.

Where it is necessary to use chemicals to control weeds or pests, precautions are taken to protect the health and safety of employees and the environment. The medical team conducts blood and lung tests twice a year to check for chemical exposure in workers who come into regular contact with pesticides. If workers test positive for pesticide exposure, they are rotated out of spraying and into other roles. In response to growing pressure for palm oil producers to phase out Paraquat due to fears that improper handling of this herbicide may endanger the health of workers, RKP ceased to use this chemical in 2013. Instead, a less hazardous glufosinate ammonium-based herbicide called Basta is used.

Comprehensive





Based on the verification and evidence sighted , RKP’s ACOP 2023 and details as listed [here](#), we note that RKP has implemented integrated pest management approach throughout its operations.

Waste management system in place to avoid negative impacts (128)

RKP established a waste management system procedure, called, SOP Waste Management, doc no: REA.BPO.EMS.WSM, revised on 14.02.2020, approved by the President Director of the company. The objective of the SOP was to maintain cleanliness of the environment against pollution cause by the operating activities of the company and households, in order to remain useful for life and the lives of humans and other living beings.

Comprehensive

The scope of this SOP applies to mill workshop, warehouse, estate, bulking station, housing, offices, jetty, biogas, composting and other public facilities within the Group.

The procedure of the waste area as follow:

- a. Waste classification
 - i. Non-hazardous
 - Organic waste (liquid & solid waste)
 - Inorganic waste (liquid & solid waste – metal & non-metal)
 - ii. Hazardous waste (liquid & solid waste)

Non-hazardous waste:

- Adequate bins to be provided to all houses, office, canteen, contractor camp.
- B3 waste bin shall not be used for domestic waste.
- Domestic waste to be collected by the respective operation unit management and disposed to landfill designated by the respective operation unit management.
 - Landfill requirement:
 - High accessibility which makes easy to reach by the operators.
 - The location is flood-free.
 - Not to close to the housing area, 300-meter distance.
 - Minimum distance from river of source of water is 50-meter.

<p>Hazardous waste: The purpose of the handling hazardous waste is to prevent the occurrence of environmental pollution and violation or law/regulation. Some examples of hazardous waste include, used oil, used oil filter, packaging, used containers/cans/plastic containers (for oil, paint, grease, thinner, gasoline, kerosene, diesel oil, brake fluid, medicines, chemicals), used batteries, bulbs, fluorescent lamps, cartridges and toners.</p> <p>All types of hazardous waste are managed in accordance with applicable laws and regulations:</p> <ol style="list-style-type: none"> Temporarily stored at a temporary storage site which has hazardous waste storage permit. B# waste storage must meet the technical requirements of storage and equipped with appropriate symbols and labels. Meet storage time in accordance with B3 Waste Collection permit. Conduct follow up management with relevant partners who have complete permit. All outbound and incoming transaction of hazardous waste should be recorded and reported to the relevant Environmental Agency periodically. <p>Hazardous waste is disposed to a licensed contractor, PT Ilham Jaya Bersama. Sighted the Hazardous and Toxic Waste as follow:</p> <ol style="list-style-type: none"> Satria Estate, waste code: B105d, waste: used container, quantity: 0.36 Mt, dated 24.07.2023. Perdana Estate, waste code: B105d, waste: used container, quantity: 0.36 Mt, dated 13.09.2023. Berkat Estate, waste code: B105d, waste: used container, quantity: 0.54 Mt, dated 14.12.2023. Cakra Estate, waste code: B104d, waste: metal drum, quantity: 0.15 Mt, dated 14.12.2023. Tepian Estate, waste code: B105d, waste: used container, quantity: 1.08 Mt, dated 12.12.2023. Cakra POM, waste code: B105d, waste: used lubricant, quantity: 0.09 Mt, dated 13.12.2023. Satria POM, waste code: B105d, waste: used lubricant, quantity: 0.18 Mt, dated 13.12.2023. Perdana POM, waste code: B105d, waste: used lubricant, quantity: 0.09 Mt, dated 18.11.2023. 	
Progress on human rights commitment (131)	
<p>RKP has developed Human Rights, document no: REA/P/II/2015, amended on April 2020, issued by R.E.A Holdings PLC, dated on 09.04.2020, with reference to the UN Declaration on the Rights of Indigenous Peoples) and International Labour Organization (ILO) as well as the relevant regulations by Indonesian Government.</p> <p>The policy had specify the rights of human as follow:</p> <ol style="list-style-type: none"> Rights of children and their welfare No slavery or trafficked labour No harassment: all employees have a right to work in a safe working environment that is free from harassment of any kind including harassment based on age, disability, ethnicity, gender, marital status, political persuasion, race, religion, or sexual orientation. No violence Freedom of association Equal opportunities Protection of reproductive rights Pay and condition FPIC Respect the community rights 	Comprehensive

<ul style="list-style-type: none"> k. Adequate access to information and transparency l. Regional assessment and resources m. Protection of legal rights and from discrimination n. Conflict of resolution o. Anonymity for whistle blowing p. Respecting the rights of human rights defenders. <p>The scope of this policy applies to any personnel affected by the operations of any company within REA, including employees at any level, all contractors, suppliers and local communities.</p> <p>SOP for complaints and grievances was made available to the verifier team, doc no: REA.BPO.HRD.TKK, with effective date 26.10.2020. The objective of the SOP was to provide guidance on handling grievances and complaint from employees. The grievance and complaint to be resolved within 14 days.</p> <p>Human Resources Department will be responsible for handling any grievances recorded. All grievances or complaint can be channeled through their website https://rea.whispli.com/id or through the WhatsApp application, +62081250050063.</p> <p>Human Resources Department conducted regular training and briefing to disseminate information related to human rights, worker’s rights, eliminate gender discrimination and bribery & corruption. Sighted the training conducted as follow:</p> <ul style="list-style-type: none"> a. Socialization of company’s policies, conducted for Tepian Estate on 03.03.2023. b. Socialization of company’s policies, conducted for Satria Estate on 02.03.2023. c. Socialization of company’s policies, conducted for Damai Estate on 08.03.2023. d. Socialization of company’s policies, conducted for Berkat Estate on 09.03.2023. e. Socialization of company’s policies, conducted for Cakra POM on 12.06.2023. f. Socialization of company’s policies, conducted for Satria KCP on 03.05.2023. g. Socialization of company’s policies, conducted for Perdana POM on 21.07.2023. 									
Examples of local stakeholder engagement to prevent conflicts (139)									
<p>Smallholders and Community Department of RKP has continuously engaged various stakeholders for meetings to prevent conflicts. Sighted the program conducted by the S&C Department as follows:</p> <ul style="list-style-type: none"> a. Series of GIS Mapping conducted for the smallholder as follow: <table border="1" data-bbox="279 1422 1184 1585"> <thead> <tr> <th style="text-align: center;">Area</th> <th style="text-align: center;">Period</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Desa Muara Ritan</td> <td style="text-align: center;">June 2023 - January 2024</td> </tr> <tr> <td style="text-align: center;">Desa Long Beleh Modang</td> <td style="text-align: center;">July 2022 – March 2023</td> </tr> <tr> <td style="text-align: center;">Desa Pulau Piang</td> <td style="text-align: center;">July 2022 – March 2023</td> </tr> </tbody> </table> b. Replanting socialization, conducted on 15-17.11.2023, for Desa Long Beleh Haloq (29 participants), Long Beleh Modang (29 participants) and Long Lalang (43 participants). c. Focus Group Discussion was conducted by the S&C Department on 31.082023 – 20.09.2023. d. Village Development Program, conducted on 04.08.2023, to plan and program a schedule for villagers. 	Area	Period	Desa Muara Ritan	June 2023 - January 2024	Desa Long Beleh Modang	July 2022 – March 2023	Desa Pulau Piang	July 2022 – March 2023	Comprehensive
Area	Period								
Desa Muara Ritan	June 2023 - January 2024								
Desa Long Beleh Modang	July 2022 – March 2023								
Desa Pulau Piang	July 2022 – March 2023								

Supports the inclusion of women across palm oil operations, including addressing barriers faced (141)

RKP annual report for FY 2023 is referred to (link: <https://rea.co.uk/>). The group pays careful attention to the gender balance within its workforce. At the end of 2023, female employees accounted for 25% (2022 accounted for 24%) of the group’s workforce, including 20% (2022 – 21%) of the management team. Summary of the portion between male and female are as follow:

Employees No	2022		2023	
	Male	Female	Male	Female
Directors	5	2	5	2
Management	76	19	75	20
Others	6,936	2,341	6,859	2,177
Total	7,017	2,362	6,939	2,199

In furtherance of the policy on human rights, REA has established a local committee focusing on DEI. The DEI committee’s members comprise the head of human resources, senior managers and employees with relevant knowledge and expertise to advise on and help implement the group’s policies that aim to ensure equality of opportunity and treatment at all levels.

The DEI committee’s vision: diversity is a strength and creates a fair, inclusive and united work environment that is a core value of the corporate culture.

The DEI committee’s mission: to encourage representation and participation of diverse groups, regardless of gender, race, ethnicity, religion, culture, age, and ensure that all individuals, regardless of background, identity or ability, have equal access to the same opportunities and rights.

The DEI programme includes:

- education and awareness of gender, race, ethnicity, religion, culture, and age to foster understanding and inclusivity and ensure that all individuals are respected
- addressing and resolving complaints around gender equality and physical, verbal or psychological violence, including providing counselling services and health services to victims of physical and psychological violence
- following up on handling of complaints and evaluating the outcomes.

Comprehensive

Progress on commitment to mitigate impacts on food security (143)

RKP is committed to ensure food security in the local communities by maximizing local sourcing and assisting with crop diversification, access to food and markets (<https://rea.co.uk/esg/communities/>).

The employees are encouraged to plant various diverse crops near to their housing area.



Comprehensive

The employees of RKP took the initiative by establishing a cooperative in 2018 with objective to provide basic necessity to the community living in the RKP complex. The cooperative has 3 mini market (2018, 2019, 2021) which are located inside the RKP vicinity, providing food supplies at competitive price compared to outside sundry shop and employees also can enjoy credit facility at the cooperative which allows them to pay for groceries at the end on the month.



Progress on commitment to provide essential community services and facilities (145)

RKP creates a good standard of living and a strong sense of community on the estates which is critical to attract and retain their employees, particularly given the remote location in which they operated (link: <https://rea.co.uk/esg/employees/benefits-and-facilities/>). The group encourages employees to bring along their families to live in the estate as this will improve their morales and creates more balanced community. RKP also is cognizant that living in a remote location can be challenging and encourages all staff to leave the estate on a regular basis by taking long weekends in addition to their annual leave allowance. Besides, RKP also provides facilities and benefits to their employees as follow:

a. Housing

Good quality housing and community facilities for employees are a priority, and employees are encouraged to support RKP ongoing programme of renovation and maintenance with regular awards for best kept homes and village emplacements. The village emplacements are provided with medical clinics, crèches, mosques, churches, sports facilities and markets. Employee cooperative shops (REA Mart), established with the support of REA’s community development department, serve the two northern and one southern estate areas, supplying everyday groceries and household items for the benefit of employees living in estate housing. The shops are able to bulk purchase and thereby source products competitively.



Comprehensive

b. Schools

RKP has established an educational foundation to provide a network of schools across the estates, authorized in accordance with government regulations. The educational foundation operates 27 schools, comprising 13 pre-schools, 13 primary schools and one secondary school. At the end of 2023, there were 2,732 students (580 pre-school, 1,913 primary school and 239 secondary school children) enrolled in the group’s school system.

The quality of education facilities is critical for attracting and retaining employees. In 2023, several school buildings and school buses were upgraded, and construction of a new central junior high school building was completed. The new building has permitted the delivery of more efficient and effective schooling and boosted the overall quality of teaching provision. The teaching faculty has also been refreshed, with a number of new appointments and upskilling of existing staff. To provide support to employees with young children, RKP provides crèches on each estate, five of which were refurbished in 2023 to offer a more stimulating environment for toddlers and pre-school children.

c. Healthcare

RKP has therefore established a network of 19 clinics to provide healthcare to employees, their family members and members of the local communities living in proximity to the group’s operations. There is a full-time team of 3 doctors, 20 paramedics, 12 midwives, 2 pharmacists, a laboratory assistant, a nutritionist, and an environmental health officer on site. All employees receive training in basic life support skills and staff at certain levels receive training in first aid. Employees are also provided with information on, and training to prevent, the ten most prevalent infectious diseases, such as dengue, hemorrhagic fever and typhoid fever, and female employees receive training in the early detection and prevention of cervical cancer.

Monthly immunization programmes are promoted and provided for all employees’ families living on the group’s estates. These include vaccinations against measles, mumps and rubella (MMR) as well as polio in collaboration with external medical professionals as part of an Indonesian government programme.



Progress on commitment to respect all workers' rights (149)

RKP has developed the Human Rights policy, document no: REA/P/II/2015, amended on April 2020, issued by R.E.A Holdings PLC, dated on 09.04.2020, with reference to the UN Declaration on the Rights of Indigenous Peoples) and International Labour Organization (ILO) as well as the relevant regulations by Indonesian Government.

Comprehensive

<p>The policy had specify the rights of human as follow:</p> <ol style="list-style-type: none"> a. Rights of children and their welfare b. No slavery or trafficked labour c. No harassment: all employees have a right to work in a safe working environment that is free from harassment of any kind including harassment based on age, disability, ethnicity, gender, marital status, political persuasion, race, religion, or sexual orientation. d. No violence e. Freedom of association f. Equal opportunities g. Protection of reproductive rights h. Pay and condition i. FPIC j. Respect the community rights k. Adequate access to information and transparency l. Regional assessment and resources m. Protection of legal rights and from discrimination n. Conflict of resolution o. Anonymity for whistle blowing p. Respecting the rights of human rights defenders. <p>The scope of this policy applies to any personnel affected by the operations of any company within REA, including employees at any level, all contractors, suppliers and local communities.</p> <p>SOP for complaints and grievances was made available to the verifier team, doc no: REA.BPO.HRD.TKK, with effective date 26.10.2020. The objective of the SOP was to provide guidance on handling grievances and complaint from employees. The grievance and complaint to be resolved within 14 days.</p> <p>Human Resources Department will be responsible for handling any grievances recorded. All grievances or complaint can be channeled through their website https://rea.whispli.com/id or through the WhatsApp application, +62081250050063.</p> <p>Human Resources Department conducted regular training and briefing to disseminate information related to human rights, workers rights, eliminate gender discrimination and bribery & corruption. Sighted the training conducted as follow:</p> <ol style="list-style-type: none"> a. Socialization of company’s policies, conducted for Tepian Estate on 03.03.2023. b. Socialization of company’s policies, conducted for Satria Estate on 02.03.2023. c. Socialization of company’s policies, conducted for Damai Estate on 08.03.2023. d. Socialization of company’s policies, conducted for Berkat Estate on 09.03.2023. e. Socialization of company’s policies, conducted for Cakra POM on 12.06.2023. f. Socialization of company’s policies, conducted for Satria KCP on 03.05.2023. g. Socialization of company’s policies, conducted for Perdana POM on 21.07.2023. 	
Progress on commitment to eliminate gender related discrimination with regards to employment (152)	
<p>RKP has developed the Human Rights Policy, document no: REA/P/II/2015, amended o April 2020, issued by R.E.A Holdings PLC, dated on 09.04.2020, with reference to the UN Declaration on the Rights of Indigenous Peoples) and International Labour Organization (ILO) as well as the relevant regulations by Indonesian Government.</p> <p>The policy is displayed at work sites to communicate the group’s commitments in this regard to employees at every level. This policy includes a commitment to promote diversity and equality in the workplace and states clearly that discrimination based on</p>	<p>Comprehensive</p>

age, disability, ethnicity, gender, marital status, political opinion, race, religion or sexual orientation will not be tolerated.

At the end of 2023, female employees accounted 25% (2022 – 24%) of the group’s workforce, including 20% of the management team.

Employees No	2022		2023	
	Male	Female	Male	Female
Directors	5	2	5	2
Management	76	19	75	20
Others	6,936	2,341	6,859	2,177
Total	7,017	2,362	6,939	2,199

The group also established a local committee focusing on the Diversity, Equality and Inclusion (DEI) which comprise of the head of human resources, senior managers, and employees with relevant knowledge and expertise to advise on and help implement the group’s policies that aim to ensure equality of opportunity and treatment at all levels in the group.

Human Resources Department conducted regular training and briefing to disseminate information related to human rights, workers’ rights, eliminate gender discrimination and bribery & corruption. Sighted the training conducted as follow:

- a. Socialization of company’s policies, conducted for Tepian Estate on 03.03.2023.
- b. Socialization of company’s policies, conducted for Satria Estate on 02.03.2023.
- c. Socialization of company’s policies, conducted for Damai Estate on 08.03.2023.
- d. Socialization of company’s policies, conducted for Berkat Estate on 09.03.2023.
- e. Socialization of company’s policies, conducted for Cakra POM on 12.06.2023.
- f. Socialization of company’s policies, conducted for Satria KCP on 03.05.2023.
- g. Socialization of company’s policies, conducted for Perdana POM on 21.07.2023.

Progress on commitment to pay a Living Wage (157)

Sighted the letter from the head of HRD and Medical (refer to Im.HR-064/XII0/2022) dated 21st December 2023 which subject to Determination of the minimum wage for permanent daily employees (KHT) dan Work Agreement for a Specific Time of year 2023 – PT. RKP which refer to Keputusan Gabenur RKP No, 561/K.855/20222 for year 2023, the minimum wage is :

- i) Upah Minimum Karyawan for Year 2023 Rp 3,394,514.00- effective date 1st January 2023
- ii) The living wage has been calculated in which the company had covered the components of living wage in 2023

- Basic Salary (compulsory and no deduction made)
- Leave Allowance (-)
- Premium Production and non production earned during standard working hours at normal working speed and exclude the overtime calculation (775,700.00 Rp)
- The provision of housing facilities including water and electricity utilities (936,000.00 Rp)
- Food ratios / food commodities provided free of charge e.g : rice allowance (150,000.00 Rp)
- Work transportation (691,808.00 Rp)
- Creche (148,096.00 Rp)
- School for workers children (802,048.00 Rp)
- Medical services on site exclude of health insurance (440,856.00 Rp)

Comprehensive

<ul style="list-style-type: none"> • Health Insurance (-) <p>Total : 7,595,795.00 Rp</p> <p>Sighted the sample pay slip for Workers for Month October 2023 which has been sample for Cakra Estate, Berkat Estate, Tepian Estate, Perdana Estate, Cakra Oil Mill, Perdana Oil Mill, and Satria Oil Mill which have been verified to be above the minimum wage of the district (kabupaten)</p> <p>Those include the Income such as Basic Wage, Non-Fixed Allowance, Wage Deductions, Total Basic Income, Overtime Payment, Premium, (Harvest, Normal Harvest Premium, Other Parts) Bonus, THR, Long Leave Compensation.</p>	
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Provision of personal protective equipment and related training (161)

<p>RKP has established an SOP related to the safety and health with regards to PPE, the SOP called Personal Protective Equipment, doc no: REA.BPO.HSE.APD, issue no: 01, with effective date started on 25.09.2016, endorsed by the President Director of RKP. The objective of the SOP is to provide a reference in determining clear standards and guidelines of PPE to all operating units and employees. This procedure applies to all employees, contractor, visitor and whoever works with RKP.</p> <p>PPE for employee, given based on their workstation.</p>	Comprehensive
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Workstation	PPE
Chemical spray	Safety shoes Safety boot Rubber glove Goggles Chemical filter respirator Plastic apron Wear pack Hat
Fertilizer	Safety helmet Safety shoes Rubber glove Anti-pollution mask Goggles Wear pack Hat

- Training related to pesticide and chemical conducted on respective estate, as follow:
- Training on the chemical spray and chemical fertilizer application was conducted at Cakra Estate on 24.11.2023.
 - Training on the chemical spray and chemical fertilizer application was conducted at Berkat Estate on 14.11.2023
 - Training on the chemical spray and chemical fertilizer application was conducted at Perdana Estate on 21.11.2023.
 - Training on the chemical spray and chemical fertilizer application was conducted at Tepian Estate on 09.10.2023.
 - Training on the chemical spray and chemical fertilizer application was conducted at Satria Estate on 25.10.2023.

Personnel Protective Equipment was provided by the RKP to their employees. Sighted the PPE issuance to the employees as below:

Name	Job	PPE Type	Date Replacement
Febryanti	Fertilizer applicator	Face shield	22.12.2023
		Rubber boot	07.06.2023
		Musk	21.03.2024

Hasni	Fertilizer applicator	Rubber glove Wear pack suit Face shield	21.03.2023 21.03.2023 05.07.2023													
Ira	Chemical sprayer	Wear pack Respirator	01.03.2023 01.03.2023													
Jammong	Chemical sprayer	Respirator Apron Rubber boot	01.03.2023 22.03.2023 07.04.2023													
Felista Nusri	Chemist	Apron Rubber glove Face shield Rubber boot	19.01.2023 19.01.2023 19.01.2023 06.03.2023													
Program to support scheme smallholders (165)																
<p>RKP has formed a dedicated team - Smallholders & Community Development, to support oil palm smallholders in the surrounding communities. To date, there are three types of smallholders which are “Program Pemerdayaan Masyarakat Desa (PPMD)”, Scheme smallholders (PLASMA), and independent smallholders.</p> <p>Under the PPMD Scheme, the group supports 14 cooperatives of local people with access to land to cultivate oil palm by providing them with oil palm seedlings. The cost of the inputs provided are repaid by the PPMD members through deductions made when their FFB is sold to the group’s palm oil mills.</p> <p>PLASMA smallholder scheme was established for the benefit of the communities surrounding the group’s concession. With the interest of equitable treatment, the group has committed to develop PLASMA cooperatives for villages with land areas adjacent to the group’s land allocations developed prior to 2007. However, PLASMA scheme differs from PPMD scheme and independent smallholders in their financing and management as the PLASMA smallholders are not responsible for or involved in the management of the PLASMA plantations. The PLASMA smallholder receives an income derived on an agreed basis by reference to the value of FFB harvested.</p> <p>Sighted a contract of agreement between RKP and PLASMA Koperasi Perkebunan Kahad Bersatu (example one and others PLASMA), 20.01.2009. according to the agreement, RKP agreed to support the PLASMA by providing the following:</p> <ol style="list-style-type: none"> Growing the seedlings To develop the planting on behalf of the cooperative. Estate development. Planting palm oil. To build the route and facilities of the estate. Harvesting the palm oil yield. Transportation of the FFB And others. 				Comprehensive												
Percentage of scheme smallholders involved in program (166)																
<p>The group of smallholders PT RKP is grouped under three different smallholders, which are PLASMA, Program Pemerdayaan Masyarakat Desa (PPMD) and independent smallholders.</p> <table border="1" data-bbox="360 1789 1074 1968"> <thead> <tr> <th>Type</th> <th>No of smallholders</th> <th>Hectares (Ha)</th> </tr> </thead> <tbody> <tr> <td>Plasma</td> <td>1882</td> <td>3,142.35</td> </tr> <tr> <td>*PPMD</td> <td>350</td> <td>7,917</td> </tr> <tr> <td>Total</td> <td>2,232</td> <td>11,059.35</td> </tr> </tbody> </table>				Type	No of smallholders	Hectares (Ha)	Plasma	1882	3,142.35	*PPMD	350	7,917	Total	2,232	11,059.35	Comprehensive
Type	No of smallholders	Hectares (Ha)														
Plasma	1882	3,142.35														
*PPMD	350	7,917														
Total	2,232	11,059.35														

Programme to support independent smallholders (167)																				
<p>RKP actively managed its relationship with smallholders to ensure that they offer a competitive market for their FFB, which also needs to comply with RKP’s traceability and quality requirements. The Group adopts an inclusive approach and is working with the smallholders supplying FFB to its mills to improve the sustainable component of RKP’s supply chain and promote sustainable palm oil production. RKP has determined 15.11.2018 (with accordance with the RSPO Principles & Criteria 2018) as the cutoff date for the group’s supply chain in compliance with its NDPE policy. https://rea.co.uk/esg/smallholder-partnerships/</p> <p>Among the programmes conducted by RKP to support independent smallholders are as follows:</p> <ol style="list-style-type: none"> a. Palm oil grading briefing was conducted on 14.07.2023 (Koperasi Sentekan Permai), Koperasi Bintang Surya – 15.07.2023, Koperasi Kompotitor – 07.07.2023. b. Replanting program: RKP supports the smallholder for the replanting program by providing agronomic advisory services to the smallholder without asking the commitment from the smallholder to supply their FFB to the group. In 2023, 13 smallholders had undergone a selection process (Laporan Uji Tuntas Calon Pemasok TBS Baru Pihak Ketiga) to enable them to receive support from RKP. The group supports by providing good quality seedlings, GIS support, conversation, sustainability and agronomy advisory. c. Due diligence for ID collection conducted to smallholder if they wish to supply the FFB to RKP. d. Incentive for smallholder who supply FFB to Satria Palm Oil Mill (diversion from Cakra Palm Oil Mill). e. EFB supply to smallholder to apply in their field. Application form from Desa Long Beleh Haloq representative, dated 16.08.2023 amounted 3 ton. f. Fire Emergency Training was conducted at Koperasi Belayan Sejahtera on 18.05.2022, attended by 14 participants. g. HCV and HCS training were conducted on 19.06.2022, attended by 12 participants. h. Waste management training conducted 13.04.2023, attended by 14 participants. i. Training on safety and health was conducted on 11.04.2022, attended by 13 participants. j. Training on the tax for cooperative, conducted on 11-12.10.2022. k. Policy training was conducted on 26.11.2021, sighted the training as follow: <ol style="list-style-type: none"> i. Human rights. ii. Worker’s rights iii. Evaluation for the gender equality implementation. 	Comprehensive																			
Percentage of independent smallholders/outgrowers involved in programme (168)																				
<p>The proportion of the smallholder involved in the program managed by the group are as follow:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">Type</th> <th style="width: 25%;">No of smallholders</th> <th style="width: 25%;">Hectares (Ha)</th> <th style="width: 25%;">FFB Purchased (MT)</th> </tr> </thead> <tbody> <tr> <td>Plasma</td> <td>1882</td> <td>3,142.35</td> <td>74,054</td> </tr> <tr> <td>*PPMD</td> <td>350</td> <td>7,917</td> <td rowspan="2">152,486</td> </tr> <tr> <td>Independent</td> <td>1206</td> <td>1,281</td> </tr> <tr> <td>Total</td> <td>3438</td> <td>12,340.35</td> <td>226,540</td> </tr> </tbody> </table> <p>In line with their commitment to not sourcing from deforested and peat conversion areas, all of RKP’s FFB supplier has to undergo a thorough background check by filling in the Due Diligence form. The respective unit from the group, Smallholder & Community Development Department will visit the ground and verify the smallholder’s</p>	Type	No of smallholders	Hectares (Ha)	FFB Purchased (MT)	Plasma	1882	3,142.35	74,054	*PPMD	350	7,917	152,486	Independent	1206	1,281	Total	3438	12,340.35	226,540	Comprehensive
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information. Details on the information from the Due Diligence form is explained in the indicator 170.																				
Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (170)																				
<p>RKP assesses or engages suppliers in compliance with the Company's policy and/or legal requirements. All suppliers are required to fill up the Due Diligences form to ensure that the source of material is not coming from the deforestation or peat conversion area. Sighted a Basic Information on the Due Diligence requirement, the candidate for the new supplier has to fill in:</p> <p>a. Basic information for independent smallholder.</p> <ol style="list-style-type: none"> i. Full name ii. Full address iii. Identity card number iv. Family card number v. Next of kin's name vi. Land ownership status vii. Address location of the land viii. GPS coordinate ix. Land area x. Number of palms. xi. Year of planting xii. Type of seedling xiii. Cooperative name xiv. Cooperative address xv. Certificate status. <p>b. Basic information for out growers:</p> <ol style="list-style-type: none"> i. Out grower's name ii. Out grower's address iii. Land ownership status iv. Name of person in charge for AMDAL document. v. Name of person in charge for operational vi. Address of estate vii. Land area viii. GPS coordinate ix. Number seedlings x. Year of planting xi. Type of seedling xii. Membership for any certificate? xiii. Certification status. <p>Total number or percentage of supplier assessed and/to engaged on compliance with company's policy and/or legal requirement in year 2023 are as follow:</p> <table border="1" data-bbox="220 1653 1182 1865"> <thead> <tr> <th>Type</th> <th>No of smallholders</th> <th>Hectares (Ha)</th> <th>FFB Purchased (MT)</th> </tr> </thead> <tbody> <tr> <td>Plasma</td> <td>1882</td> <td>3,142.35</td> <td>74,054</td> </tr> <tr> <td>*PPMD</td> <td>350</td> <td>7,917</td> <td rowspan="2">152,486</td> </tr> <tr> <td>Independent</td> <td>1206</td> <td>1,281</td> </tr> <tr> <td>Total</td> <td>3438</td> <td>12,340.35</td> <td>226,540</td> </tr> </tbody> </table>	Type	No of smallholders	Hectares (Ha)	FFB Purchased (MT)	Plasma	1882	3,142.35	74,054	*PPMD	350	7,917	152,486	Independent	1206	1,281	Total	3438	12,340.35	226,540	Comprehensive
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Proportion of supply from suppliers that is verified as deforestation- and/or conversion-free (DCF) (173)																				
RKP is committed to supply deforestation free source, and in doing so, they ensure that their outside suppliers are in compliance with the Group's traceability and quality requirements. The Group adopts an inclusive approach and is working with the	Comprehensive																			

smallholders supplying FFB to its mills to improve the sustainable component of their supply chain and promote sustainable palm oil production. RKP has determined 15.11.2018 (with accordance with the RSPO Principles & Criteria 2018) as the cut-off date for the group’s supply chain in compliance with its NDPE policy. <https://rea.co.uk/esg/smallholder-partnerships/>.

All suppliers for RKP are required to undergo a thorough background check by submitting the Due Diligence form prior to supplying FFB to the Group’s mills. The detail of the form is stated in the indicator 170 above.

The proportion of the external smallholder assessed to be deforestation free are as follow:

Type	No of smallholders	Hectares (Ha)	FFB Purchased (MT)
Plasma	1882	3,142.35	74,054
*PPMD	350	7,917	152,486
Independent	1206	1,281	
Total	3438	12,340.35	226,540

RKP conducts supplier due diligence for both direct and indirect suppliers to ensure a deforestation and conversion free (DCF) supply chain. A DCF assessment based on land ID identification, land survey, supplier engagement and field verification, and spatial analysis in accordance to the NDPE requirements, is conducted by a dedicated compliance team and GIS experts.

RKP uses satellite monitoring technology and independent assessments by Satelligence to reinforce our sustainability and DCF commitments. Thus RKP can identify any risks of encroachment or deforestation and take any necessary further action.

RKP has been progressively verifying our supply chain covering all the direct and indirect FFB volume to ensure sustainable development and full traceability for FFB sourced by the group. As of December 2023, more than 46% of our smallholders’ FFB volume had been DCF verified.

Progress on commitment to ethical conduct and prohibition of corruption (182)

RKP has developed Business Ethics Policy, document no: 001/BOD_REA/P/II/2015, amended on September 2020, issued by R.E.A Holdings PLC. The Group is committed to operating in an honest, transparent and ethical manner both within the group and in all its business dealings. The group takes a zero-tolerance approach to bribery and corruption and strives to act professionally, fairly and in accordance with relevant national and international standards of corporate governance throughout its operation.

For RKP, operating in an honest, transparent and ethical manner means:

1. Compliance
REA upholds all domestic and international laws and regulations which are relevant to its operations, including the UK Bribery Act 2010.
2. Transparency
REA provides shareholders and other relevant stakeholders with all non-confidential information deemed necessary by senior management to enable their informed and objective decision-making.
3. Record keeping

Comprehensive

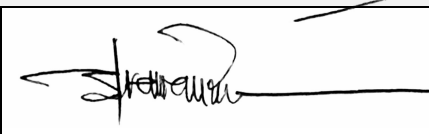
<p>all financial transactions, as well as documentation to evidence the commercial justification for any payment, is documented and maintained for internal scrutiny and as required by prevailing regulations.</p> <p>4. <u>No political donations</u> REA does not make donations to political parties or causes.</p> <p>5. <u>No bribery</u> it is not considered acceptable to give or accept a bribe. A bribe is a reward or inducement in any form which is offered, promised or provided with the intention of gaining any commercial, contractual, regulatory or personal advantage. This includes, but is not limited to, money, goods, entertainment and food.</p> <p>6. <u>No facilities payment</u> REA actively works to avoid the payment or receipt of facilitation fees or kickbacks. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. Kickbacks are typically payments made in return for a business favour, such as selecting a particular provider or contractor.</p> <p>7. <u>Gifts</u> Gifts may only be given to business partners with prior approval from senior management and were deemed to be culturally appropriate and non-material in value. Receipt of gifts should be avoided. Where unavoidable, the nature and value of the gift received must be declared to senior management, documented and retained by the company.</p> <p>8. <u>Personnel business</u> REA's management and employees are prohibited from using the group's facilities or working hours to conduct personal business and from engaging in business activities which conflict with REA's interests. The scope of this policy applies to all individuals who are employed at any level, either on a permanent, fixed term, or temporary basis. This policy also applies to all third parties and suppliers engaged by REA Holdings, including consultants and contractors.</p> <p>SOP for complaints and grievances was made available to the verifier team, doc no: REA.BPO.HRD.TKK, with effective date 26.10.2020. The objective of the SOP was to provide guidance on handling the grievances and complaint from employees. The grievance and complaint to be resolved within 14 days.</p> <p>Human Resources Department will be responsible for handling any grievances recorded. All grievances or complaint can be channeled through their website https://rea.whispli.com/id or through the WhatsApp application, +62081250050063.</p> <p>Human Resources Department conducts regular training and briefing to disseminate information related to human rights, workers' rights, eliminate gender discrimination and bribery & corruption. Sighted the training conducted as follow:</p> <ul style="list-style-type: none"> h. Socialization of company's policies, conducted for Tepian Estate on 03.03.2023. i. Socialization of company's policies, conducted for Satria Estate on 02.03.2023. j. Socialization of company's policies, conducted for Damai Estate on 08.03.2023. k. Socialization of company's policies, conducted for Berkat Estate on 09.03.2023. l. Socialization of company's policies, conducted for Cakra POM on 12.06.2023. m. Socialization of company's policies, conducted for Satria KCP on 03.05.2023. n. Socialization of company's policies, conducted for Perdana POM on 21.07.2023. 	
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3.2 Signing by the Client

I the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and verification findings as presented in this document.


I also confirm:

- Acceptance of liability in execution of the instructions given.
- That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of Control Union Certifications.
- That during the closing meeting all agenda items was covered by the Lead Verifier.

Acknowledged by:		 Signature
Name:	Dr. Bremen Yong Kin Kong	
Position:	Group Chief Sustainability Officer	
Date:	25-07-2024	

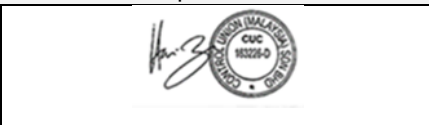
3.3 Signing by the Lead Assessor

I the undersigned, being the Lead verifier, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

Acknowledged by:		 Signature
Name:	Ebnun Holdoon Shawal	
Position:	Lead Assessor	
Date:	27-06-2024	

3.4 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

Acknowledged by:		 Signature
Name:	Muhammad Hariz Bin Abdul Rahman	
Position:	Certifier	
Date:	22-07-2024	