## REA Group - Background information to the SPOTT Assessment 2019

Important note: The company is also referred to as REA Group in this document.

<table>
<thead>
<tr>
<th>ID</th>
<th>Indicator</th>
<th>Scoring Criteria</th>
<th>Please include comments and links to publicly available information</th>
</tr>
</thead>
</table>
| 1 | Sustainable palm oil policy or commitment for all its operations | **Disable if only processor/trader**  

**Yes: 1 point.** Has own policy on sustainable/responsible/ethical/(or similar) palm oil for all the company's palm oil operations (i.e. all palm oil it produces, purchases and/or trades), or clearly commits to the policy of its parent company or a buyer which covers all its operations. Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across the company’s operations covering both social and environmental issues.  

**Partial: 0.5 points.** If commits to policy of its parent company or supplier, but does not clearly state that it applies to all the company's operations; or has policy, but not clear that policy applies to its all operations (i.e. all palm oil it produces, purchases and/or trades); or only general policies/commitments; or policy does not cover both social and environmental issues.  

**No: 0 points.** If have no policy/commitment; or only general statement that commit to sustainability; or if only have corporate social responsibility (CSR) programme. | The company has the following policies on sustainable / responsible / ethical palm oil in place. Not all policies apply to all suppliers, although all contracts with suppliers contain many of these policies:  

- Business ethics  
- Responsible development  
- Environment and biodiversity conservation  
- Human rights  
- Health and safety  

Source: [https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html](https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html) |
| 2 | Sustainable palm oil policy or commitment applies to all sourcing | **For growers, disable if no suppliers including scheme smallholders and independent suppliers**  

**Yes: 1 points.** Has own policy on sustainable/responsible/ethical/(or similar) palm oil for all suppliers (direct and indirect). Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across the company’s operations covering both social and environmental issues.  

**Partial: 0.5 points.** Do not specify/not clear policy applies to all suppliers, or only | The company has the following policies on sustainable / responsible / ethical palm oil in place. Additionally, Agreements between the company and each individual supplier (including smallholders) are agreed upon and signed that state that the supplier must comply with the REA Group policies on health & safety, environmental protection and all other SOPs and policies, including:  

- Business ethics  
- Responsible development  
- Environment and biodiversity conservation |
<table>
<thead>
<tr>
<th>3</th>
<th>High-level position of responsibility for sustainability</th>
<th><strong>Yes: 1 point.</strong> Reports high-level position with sustainability responsibility excluding board members. State in answer. <strong>Partial: 0.5 points.</strong> Sustainability team or similar, but not clear which position has high-level responsibility. <strong>No: 0 points.</strong></th>
<th>In 2018, the company has a head of Sustainability who reports to the President Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>One or more members within the board of the company have responsibility for sustainability</td>
<td><strong>Disable if company is not publicly listed and does not have a board</strong>&lt;br&gt;<strong>Yes: 1 point.</strong> One or more members have responsibility for sustainability within the board of directors. <strong>No: 0 points.</strong></td>
<td>Responsibility for sustainability matters rests with the President Director of the Indonesian sub group of companies (REA Kaltim) and at the PLC level with the Managing Director and audit committee of REAH</td>
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<tr>
<td>5</td>
<td>Percentage or number of women in senior management team</td>
<td><strong>Yes: 1 point.</strong> Report number or % of women in senior management team or equivalent. Calculate % by dividing by total number of senior management team if % not reported directly by company. <strong>Partial: 0.5 points.</strong> Data between 2 and 5 years old; or figure is difficult to calculate using available data. <strong>No: 0 points.</strong> No data; data &gt; 5 years old; undated. N.B. Senior management team is defined as a group of high level executives that actively participate in the daily supervision, planning and administrative processes required by a business to help meet its objectives.</td>
<td>In 2018, women accounted for 27 per cent of the group’s workforce (2,577 out of 9,540 employees), including 17 per cent of the management team (13 out of 77 employees). These data include the workforce in Indonesia, The United Kingdom and in Singapore, and can therefore be different from data that presents only Indonesia. Source: Annual Report 2018 (page 25)</td>
</tr>
<tr>
<td>6</td>
<td>Percentage or number of women board members</td>
<td><strong>Disable if company is not publicly listed and does not have a board</strong>&lt;br&gt;<strong>Yes: 1 point.</strong> Report number or % of women board of directors’ members. Calculate % by dividing by total number of board members if % not reported directly by company. <strong>Partial: 0.5 points.</strong> Data between 2 and 5 years old; or figure is difficult to calculate using available data.</td>
<td>There are 7 Board (of directors) members, of which 2 (29%) are women. See Annual Report 2018 (page 25)</td>
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<tr>
<td>7</td>
<td>Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production</td>
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<td>-----------------------------------------------</td>
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<tr>
<td><strong>State scheme in explanation</strong></td>
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<tr>
<td><strong>Scope</strong></td>
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<tr>
<td>Comprehensive: Member of two or more schemes.</td>
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<td>Limited: Member of only one scheme, or only subsidiary/parent company is a member of one of more schemes.</td>
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<tr>
<td>Insufficient: No scheme membership.</td>
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<tr>
<td><strong>Scoring</strong></td>
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<tr>
<td>Yes: 1.0 point: comprehensive</td>
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<tr>
<td>Partial: 0.5 points: limited</td>
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<tr>
<td>No: 0 points: insufficient</td>
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<tr>
<td><strong>External sources:</strong></td>
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<tr>
<td>POIG <a href="http://poig.org/poig-members/">http://poig.org/poig-members/</a> [349]</td>
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<td>UNGC <a href="http://www.unglobalcompact.org/what-is-gc/participants">www.unglobalcompact.org/what-is-gc/participants</a> [350]</td>
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<tr>
<td>WBCSD <a href="http://www.wbcsd.org/Overview/Our-members">http://www.wbcsd.org/Overview/Our-members</a> [827]</td>
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<td>HCS <a href="http://highcarbonstock.org/members/">http://highcarbonstock.org/members/</a> [1062]</td>
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<td>HCVRN: <a href="https://hcvnetwork.org/who-we-are/">https://hcvnetwork.org/who-we-are/</a> [1037]</td>
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<td>FFA <a href="http://www.firefreealliance.org/feed/organizations">http://www.firefreealliance.org/feed/organizations</a> [1038]</td>
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<td>Natural Capital Coalition:</td>
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<tr>
<td><a href="http://naturalcapitalcoalition.org/who/coalition-organizations/">http://naturalcapitalcoalition.org/who/coalition-organizations/</a> [1209]</td>
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<tr>
<td>GAA: <a href="http://globalagribusinessalliance.com/members/">http://globalagribusinessalliance.com/members/</a> [917]</td>
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<td>SASPO: <a href="https://saspo.org/membership/members-listing/">https://saspo.org/membership/members-listing/</a></td>
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<tr>
<td>GRI Community member <a href="http://www.globalreporting.org/Pages/GRIOrganizationsSearchPage.aspx">http://www.globalreporting.org/Pages/GRIOrganizationsSearchPage.aspx</a></td>
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<tr>
<td>NYDF <a href="https://nydfglobalplatform.org/endorsers/">https://nydfglobalplatform.org/endorsers/</a></td>
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<tr>
<td>PONGO Alliance: <a href="http://www.pongoalliance.org/about-us/partners/">http://www.pongoalliance.org/about-us/partners/</a></td>
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<tr>
<td>or others clearly focused on reducing</td>
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</table>

REA Group is a member of all relevant schemes and initiatives including as required by listed company regulations. For example, REA Group is a member of the Ironwood foundation in the UK. REA Group is not a member of the particular industry schemes mentioned in SPOTT.
negative environmental or social outcomes associated with palm oil production (assessed on case-by-case basis).

| 8  | Collaborations with stakeholders to reduce negative environmental or social outcomes associated with palm oil production | State in explanation

**Scope**

**Comprehensive:** Describe activities with stakeholders (governments/NGOs/academic institutions) to support positive environmental or social outcomes associated with palm oil production, such as jurisdictional approaches, sectoral initiatives, multi-stakeholder or community collaborations, or strengthening of certification schemes.

**Limited:** Provide examples of activities with stakeholders, but no/very limited details given or not clearly focused on reducing negative environmental or social outcomes associated with palm oil production; or data between 2 and 5 years old

**Insufficient:** No data; data > 5 years old; or undated.

**Scoring**

Yes: 1.0 point: comprehensive
Partial: 0.5 points: limited
No: 0 points: insufficient

The following text can be found on the REA Group website: The company has enhanced its collaboration with Satelligence in the Netherlands to acquire and develop a land cover map for 2017 and establish a land cover monitoring system for 2018 in order to track land cover change over the broader landscape into which the estates are integrated. The land cover map is used to identify areas for rehabilitation earlier disturbed by, for example, fire, logging or other locally initiated encroachment. The monitoring system provides bi-weekly alerts of land cover change in areas within and beyond the estates to allow for a prompt and targeted response to encroachment or deforestation at an early stage. The REA Conservation department also works closely with local and Provincial Government agencies and the CDM management with KEE (Kawasan Ekosistem Essential), an initiative for the protection of Endangered species in the CDM-Mesangat wetland. In September, REA KON initiated contacts with the European Crocodile Working Group and the French NGO Planete Urgense to restore damaged habitats in the wetland as well as to continue long term monitoring and assessment of the Endangered species of the company-managed portions of the wetland.

REA KON also collaborates with a senior academic staff (Prof Sri Suci Utama Atmoko of the Universitas Nasional or, UNAS in Jakarta to enhance the monitoring skills of the REA Conservation team regarding resident orangutan and hornbill populations. This is integrated with monthly monitoring work of the REA Conservation team in observational point transects, camera trapping, drone-based mapping and field visits all across the conservation areas through the REA Estates. Furthermore, REA Conservation continues to
work with the staff and students of the Universitas Mulawarman in Samarinda, providing internships in conservation outside of protected areas, and meals, lodging and transport for undergraduate as well as graduate research projects, thus building local capacity in field biology and conservation.

| 9 | Sustainability report published within last two years | **Yes: 1 point.** Published sustainability report or progress update within last two years (i.e. can publish in 2017, but may cover 2016). An integrated annual/sustainability report is acceptable if sufficiently detailed (i.e. as a general rule, covers both environmental and social aspects and more than 2 pages on palm). **Partial: 0.5 points.** Report produced between 2 and 3 years ago. **No: 0 points.** No report; or progress update > 2 years ago; or report published more than 3 years ago; or limited detail in annual report. **External source:** GRI database http://database.globalreporting.org/search/ | Correct |
| 10 | Reports through standardised reporting systems | **State reporting system in explanation**<br>**Yes: 1 point.** Reports in one or more standardised reporting systems within the last 2 years. **No: 0 points.** No reporting standards used; or reporting > 2 years old **External sources:**<br>Global Reporting Initiative (GRI) [3825]: https://database.globalreporting.org/<br>CDP Forests’ reporting questionnaire [3964]: https://www.cdp.net/en/responses or other reporting and disclosure platforms to be assessed on a case by case basis | From this year onward, REA Group has decided to report about sustainability aspects directly on the website in addition to reporting these in its Annual Report, and instead of producing a separate Sustainability Report. The decision was taken in order to ease the process of sustainability reporting: we can now easily update all and add any other relevant information on a monthly to yearly basis. Additionally, the information is easier to find and accessible by the audience which increases transparency. The format of the GRI standards has been used as a guideline, but not yet for all aspects, particularly since the standard has been extended considerably. Over the next 6 months, REA Group expects that all aspects will be reported according to the GRI standards. |
| 11 | Verification report on compliance with POIG Charter, if a POIG member | **Disable if not a POIG member**<br>**Scope**<br>**Comprehensive:** POIG verification report has been published. **Insufficient:** No POIG verification report has been published | Disabled Indicator |
| 12 | Climate risks assessment available | **Scope**  
**Comprehensive**: The company has conducted and published an assessment of climate-related risks including for example: actual and potential impacts of climate change on company; metrics, targets and processes used to assess or manage climate risks; responsibilities.  
**Limited**: Only the summary of the risk assessment is available.  
**Insufficient**: No climate-related risks assessment or summary available.  
N.B. See further information and guidance on conducting climate risk assessments at TCFD website (https://www.fsb-tcfd.org/publications/final-implementing-tcfd-recommendations/).  
**Scoring**  
Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient | The company has conducted and published an assessment of climate-related risks in its 2018 Annual Report on:  
Pages 9 & 35: "The directors have considered the potential impact on the group of global climate change" (see further Annual report)  
Page 36: shows the outputs of the climate risk assessment by the directors in the overview (see: "Climatic factors").  
Source: Annual report 2018 |
|---|---|---|
| 13 | Natural capital assessment available | **Disable if only processor/trader**  
**Scope**  
**Comprehensive**: The company has conducted and published a natural capital assessment based on the Natural Capital Protocol | REA Group has conducted a natural capital assessment by assessing on a monthly to annual basis the company’s impacts and dependencies on natural capital and ecosystem services. Also the changes and trends of natural capital related to the companies' activities are being analysed |
| 14 | Total land area managed/controlled for oil palm (ha) | **Limited**: The company has conducted and published a natural capital assessment but not following the Natural Capital Protocol.  
**Insufficient**: No natural capital assessment available  

**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.*  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  

**External source**: Natural Capital Protocol case studies  
https://naturalcapitalcoalition.org/tag/forest-products-sector-guide-case-study/  
[3013]  

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**Disable if only a processor/trader. Input figure**  
Yes: 1 point. Total landbank the company manages/controls for oil palm (may include infrastructure or other crops if clearly stated).  
Partial: 0.5 points. Data between 2 and 5 years old; only provide total landbank (including other crops) but the area for oil palm is unclear; data provided does not cover company's known scope of operations; or if figure complicated to calculate (i.e. total landbank minus rubber planted area); or if highly contradictory figures are published from same time period (i.e. same year).  
No: 0 points. No data; data > 5 years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.  

**External source**: RSPO ACOP 2.1.8 Total land controlled/managed for oil palm cultivation (autosum)  

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The total land area managed/controlled for oil palm (ha), including planted areas, infrastructure and undeveloped areas, in 2018 was 64,525 ha, meaning the total size of the operational area, i.e. the "HGU". This figure does not account for PBJ, which was sold in August 2018.  
The total oil palm planted area (ha) within the operational area of the company in 2018 was 36,500 ha (see page 2 of the Annual report).  
The figure of 108,215 refers to the landbank in 2014-2016.  
A data difference between the 2018 Annual report and the 2018 ACOP was caused by the sales of PBJ and the use of hectareage statements for the Annual report and spatial data for ACOP.  
The use of spatial data generally leads to small discrepancies in hectarages.
<table>
<thead>
<tr>
<th>No.</th>
<th>Data Category</th>
<th>Yes Criteria</th>
<th>No. Criteria</th>
<th>Source:</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Total oil palm planted area (ha)</td>
<td><strong>Disable if only a processor/trader. Input figure</strong></td>
<td>Yes: 1 point. Total area planted with oil palm, including both estates/nucleus and scheme smallholder/plasma areas, if applicable. State in explanation if clear that excludes/includes scheme smallholders/plasma areas. <strong>Partial: 0.5 points.</strong> data between 2 and 5 years old; if data provided does not cover company's known scope of operations; or if figure complicated to calculate; or if highly contradictory figures are published from same time period (i.e. same year). <strong>No: 0 points.</strong> No data; data &gt; 5 years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers. <strong>External source:</strong> RSPO ACOP 2.1.2 Total land controlled/managed for oil palm cultivation, planted.</td>
<td>The total oil palm planted area (ha) within the operational area of the company in 2018 was 36,500 ha (see page 2 of the Annual report). A data difference between the 2018 Annual report and the 2018 ACOP was caused by the sales of PBJ and the use of hectarage statements for the Annual report and spatial data for ACOP. The use of spatial data generally leads to small discrepancies in hectarages. <strong>Source:</strong> - Annual Report 2018</td>
</tr>
<tr>
<td>16</td>
<td>Plasma/scheme smallholders planted area (ha)</td>
<td><strong>Disable if no plasma/scheme smallholders or if only a processor/trader</strong></td>
<td>Yes: 1 point. Total plasma/scheme smallholder area planted with oil palm. <strong>Partial: 0.5 points.</strong> data between 2 and 5 years old; if data provided does not cover company's known scope of operations; or if figure complicated to calculate; or if highly contradictory figures are published from same time period (i.e. same year). <strong>No: 0 points.</strong> No data; data &gt; 5 years old; or undated. <strong>External source:</strong> RSPO ACOP 2.1.6 Total land under scheme/plasma smallholders certified and 2.1.7 Total land under scheme/plasma smallholders uncertified</td>
<td>The total planted plasma/scheme area across the company's operations is: 3,914 ha.</td>
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<tr>
<td>17</td>
<td>Unplanted (areas designated for future planting) (ha)</td>
<td><strong>Disable if only a processor/trader</strong></td>
<td>Yes: 1 point. Area not yet planted, but has been designated for future planting of oil palm or are not yet planted, but has obtained the necessary permits for oil palm planting (e.g. obtained HGU in Indonesia) .</td>
<td>The undeveloped area is 28,025 ha.</td>
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<tr>
<td>18</td>
<td>Conservation set-aside area, including HCV area (ha)</td>
<td>Disable if only a processor/trader</td>
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<td><strong>Yes:</strong> 1 point. Area set aside for conservation, including HCV area, HCS area, and other areas such as peatlands, steep slopes, etc. State in explanation if sum of HCV and other conservation areas from RSPO ACOP. If company reports 0 ha still award full points.</td>
<td><strong>Partial:</strong> 0.5 points. If data between 2 and 5 years old; if data provided does not cover company's known scope of operations; or if figure complicated to calculate; or if highly contradictory figures are published from same time period (i.e. same year)</td>
<td>Correct</td>
<td></td>
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</tr>
<tr>
<td><strong>No:</strong> 0 points. No data; data &gt; 5 years old; or undated; or figure provided aggregates area set aside by the company and its suppliers.</td>
<td><strong>External source:</strong> RSPO ACOP 2.1.4 Total land designated and managed as HCV areas; 2.1.5 Other conservation area sets aside excluding HCV areas</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>19</th>
<th>Area for infrastructure (ha)</th>
<th>Disable if only a processor/trader</th>
</tr>
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<tbody>
<tr>
<td><strong>Yes:</strong> 1 point. Area for infrastructure (i.e. mills, roads, buildings, etc.).</td>
<td><strong>Partial:</strong> 0.5 points. If data between 2 and 5 years old; if data provided does not cover company's known scope of operations; or if figure complicated to calculated; or if highly contradictory figures are published from same time period (i.e. same year)</td>
<td>The total area for infrastructure in the company's total land bank in 2018 was 3,840 (3,478 ha Inti, 362 ha Plasma).</td>
</tr>
<tr>
<td><strong>No:</strong> 0 points. No data; data &gt; 5 years old; or undated.</td>
<td><strong>Source:</strong> - Annual Report 2018</td>
<td></td>
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</tbody>
</table>
| 20 | Maps of estates/management units | **Disable if only a processor/trader.** Information must be in one or two places rather than spread in multiple places  

**Yes: 1 point.** If have names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all estates, or specify that maps represent 100% of concession sites in RSPO ACOP.  
**Partial: 0.5 points.** If have both names and geo-referenced maps for some estates; unclear if all estates; if only have image file showing local locations of all/some estates; or data between 2 and 5 years old.  
**No: 0 points.** No data; data > 5 years old; or undated; or if static image file not at a local scale (i.e. cannot determine accurately where estate located) or text on image unreadable.  
N.B. if clearly state no expansion in landbank then maps may be >2/5years old for full points.  
**External source:** RSPO ACOP 5.1  
Concession map; Map declaration; 5.2 concessions acquired or change in ownership; Global Forest Watch oil palm concessions [929]; GeoRSPO  
http://www.rspo.org/geo-rspo [924] | Correct |
|---|---|---|
| 21 | Maps of scheme/plasma smallholders | **Disable if no scheme/plasma smallholders or if only a processor/trader**  

**Yes: 1 point.** Geo-referenced maps (shapefile or KML) for all scheme smallholder estates.  
**Partial: 0.5 points.** Geo-referenced maps for some scheme smallholder estates; unclear if all scheme smallholders; or only have image file showing location of all/some scheme smallholders; or data between 2 and 5 years old.  
**No: 0 points.** No data; data > 5 years old; or undated; or if static image file not at a local scale (i.e. cannot determine accurately where estate located) or text on image unreadable.  
N.B. if clearly state no expansion in landbank then maps may be >2/5years old for full points  
**External source:** GeoRSPO  
http://www.rspo.org/geo-rspo [924] | Geo-referenced maps for the scheme smallholders of the company can be found using the following weblink:  
https://www.rea.co.uk/websites/reaholdingsplc/English/3500/smallholders.html |
| 22 | Names and locations of all third party supplying plantations | **Disable if the company only sources from their own plantations** Information must be in one or two places rather than spread in multiple places.  
**Yes 1 point:** The company reports names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all supplier estates within supply chain.  
**Partial 0.5 points:** The company only reports some of this information; or unclear if all estates; or only has image file showing local locations of all/some estates; or data between 2 and 5 years old.  
**No 0 points:** No data; data > 5 years old; or undated. | The names and geo-referenced maps of REA’s supplier estates can be found using the following weblink:  
https://www.rea.co.uk/websites/reaholdingsplc/English/3200/responsible-development.html  
https://www.rea.co.uk/websites/reaholdingsplc/English/3650/maps.html |
| 23 | Number of company owned mills | **Disable if company does not own mills**  
**Yes: 1 point.** Number of mills owned by the company. State in explanation if any other mills in development.  
**Partial: 0.5 points.** If data between 2 and 5 years old; or if data provided does not cover company’s known scope of operations;  
**No: 0 points.** No data; data > 5 years old; or undated.  
**External source:** RSPO ACOP 2.6.1 Number of Palm Oil Mills operated; RSPO Certified Growers  
http://www.oneoilpalm.com/one-oil-palm-maps-directory/ | Correct |
| 24 | Names and coordinates of company owned mills | **Disable if company does not own mills.** Information must be in one or two places rather than spread in multiple places  
**Yes: 1 point.** Names and coordinates; addresses (check that these can be used to generate location using GoogleMaps - all or if many mills test a sample); names and geo-referenced maps (shapefile, kml, etc.) for all mills (Information matches number of mills reported by company (dated).  
**Partial: 0.5 points.** As above, but only for some mills; or only static image showing location of all mills; or only names of mills; or unclear information provided on the above points; or no dated source indicating | Coordinates for 3 mills (POM Lat 0.25858 N, Long 116.14986 E; COM Lat 0.24639 N, Long 116.26703 E; SOM Lat 0.42222 N, Long 116.15069 E. Maps can be found on the REA Group’s website.  
**Source:**  
https://www.rea.co.uk/websites/reaholdingsplc/English/3650/maps.html |
<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Number (or percentage) of company-owned mills that source from company-owned plantations and/or third party plantations</td>
<td><strong>Disable if a company does not own mills</strong>&lt;br&gt;<strong>Yes 1 point:</strong> The company reports the number (or percentage) of company-owned mills that source from company-owned plantations and the number (or percentage) of company-owned mills that source from third-party plantations (if applicable).&lt;br&gt;<strong>Partial 0.5 points:</strong> Data provided does not cover company’s known scope of operations; or do not report one if have both; or data between 2 and 5 years old.&lt;br&gt;<strong>No 0 points:</strong> No data; data &gt; 5 years old; or undated.</td>
</tr>
<tr>
<td>26</td>
<td>Total volumes (or percentages) sourced by company-owned mills that come from company-owned plantations and/or third party plantations</td>
<td><strong>Disable if a company does not own mills</strong>&lt;br&gt;<strong>Yes 1 point:</strong> The company reports the total (or percentage) volume sourced by company-owned mills that comes from company-owned plantations and the total (or percentage) volume sourced by company-owned mills that comes from third-party plantations (if applicable).&lt;br&gt;<strong>Partial 0.5 points:</strong> Data provided does not cover company’s known scope of operations; or do not report one if have both; or data between 2 and 5 years old.&lt;br&gt;<strong>No 0 points:</strong> No data; data &gt; 5 years old; or undated.</td>
</tr>
<tr>
<td>27</td>
<td>Number of supplier mills</td>
<td><strong>Disable if company does not source from supplier mills</strong></td>
</tr>
</tbody>
</table>

In 2018, all three company-owned mills (i.e. Perdana POM, Cakra POM, Satria POM) source from company-owned plantations and/or third party plantations.

The total volume sourced by the 3 company-owned mills (tonnes FFB):

- Estate (Direct) Supply 2018 = 800,050 tonnes
- Third-party suppliers = 191,228

Source: Annual Report 2018 (page 2)

Third-party suppliers:
- Plasma(Direct) Supply 2018 = 32,698 tonnes
- Ppmd (Indirect) Supply 2018 = 102,879 tonnes
- Independent (Indirect Supply) 2018 = 30,008 tonnes
- Coorporate (Indirect) Supply 2018 = 25,643 tonnes

Source: Annual Report 2018 (page 27)
<p>| | | |</p>
<table>
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</thead>
<tbody>
<tr>
<td><strong>28</strong> Names and coordinates of all third party supplying mills</td>
<td><strong>Yes:</strong> 1 point. Number of supplier mills (mills supplying Crude Palm Oil (CPO) and Palm Kernel (PK)). <strong>Partial:</strong> 0.5 points. If data between 2 and 5 years old; or if data provided does not cover company’s known scope of operations <strong>No:</strong> 0 points. No data; data &gt; 5 years old; or undated.</td>
<td>Disabled Indicator</td>
</tr>
<tr>
<td></td>
<td><strong>Disable if company does not source from supplier mills</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Yes 1 point:</strong> Names and coordinates, or addresses capable of generating locations on GoogleMaps, or names and geo-referenced maps (shapefile, kml) for all supplier mills (Information matches number of mills reported by company (dated). <strong>Partial 0.5 points:</strong> As above, but only for some mills; or static image showing location of all mills; or only names of mills; or unclear information provided on the above points; or no dated source indicating number of mills controlled (i.e. received zero points for #22 above) <strong>No 0 points:</strong> No data; or static image file not at a local scale (i.e. cannot determine accurately where mills estate located), or text on image unreadable.</td>
<td></td>
</tr>
<tr>
<td><strong>29</strong> Number (or percentage) of third party supplier mills that source from their own plantations and/or third party plantations</td>
<td><strong>Disable if company does not source from supplier mills</strong></td>
<td>Disabled Indicator</td>
</tr>
<tr>
<td></td>
<td><strong>Yes 1 point:</strong> The company reports the number (or percentage) of supplier mills in their supply chain that source from their own plantations (suppliers) and the number of supplier mills that source from third-party plantations (if applicable). <strong>Partial 0.5 points:</strong> Data provided does not cover company’s known scope of operations; or do not report one if have both; or data between 2 and 5 years old. <strong>No 0 points:</strong> No data; data &gt; 5 years old; or undated.</td>
<td></td>
</tr>
<tr>
<td><strong>30</strong> Total volumes (or percentages) sourced from third party supplier mills</td>
<td><strong>Disable if company does not source from supplier mills</strong></td>
<td>Disabled Indicator</td>
</tr>
<tr>
<td></td>
<td><strong>Yes 1 point:</strong> The company reports the total (or percentage) volume sourced by third party supplier mills that comes from their own plantations (suppliers) and the total</td>
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</tr>
<tr>
<td></td>
<td>Description</td>
<td>Score</td>
</tr>
<tr>
<td>---</td>
<td>------------------------------------------------------------------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>31</td>
<td>Total volume (or percentage) sourced for refineries that comes from intermediary traders and/or refiners rather than directly from mills</td>
<td><strong>Disable if not a refiner or if a company only sources directly from mills</strong>&lt;br&gt;<strong>Yes 1 points:</strong> The company reports the total (or percentage) volume sourced for its refineries that comes from intermediary traders and/or refiners rather than directly from mills.&lt;br&gt;<strong>Partial 0.5 points:</strong> Data provided does not cover company's known scope of operations; or data between 2 and 5 years old.&lt;br&gt;<strong>No 0 points:</strong> No data; data &gt; 5 years old; or undated.</td>
</tr>
<tr>
<td>32</td>
<td>Time-bound commitment to achieve 100% traceability to mill level</td>
<td><strong>Disable if not a processor/trader or only sourcing from their own mills.</strong>&lt;br&gt;<strong>Input traceability % if specified and year</strong>&lt;br&gt;<strong>Yes: 1 point:</strong> If time-bound commitment to 100% traceability to mill (or 100% traceability to palm oil mills in a supply chain) or if already 100% traceable (within last 2 years). Award full points if already 100% Identity Preserved.&lt;br&gt;<strong>Partial: 0.5 points.</strong> If commitment to less than 100% traceability; or commitment not time-bound or in the past and not been met; or commitment does not cover all sourcing.&lt;br&gt;<strong>No: 0 points.</strong></td>
</tr>
<tr>
<td>33</td>
<td>Percentage of supply traceable to mill level</td>
<td><strong>Disable if not a processor/trader or if only source from own mills</strong>&lt;br&gt;<strong>Scope</strong>&lt;br&gt;For downstream operations, overall % of palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PK)) traceable to mills (or % traceability to mill for refineries and kernel crushing plants). Data must be &lt;2 years old.&lt;br&gt;<strong>Scoring</strong>&lt;br&gt;Companies are awarded up to 1.0 point</td>
</tr>
<tr>
<td>ID</td>
<td>Time-bound commitment to achieve 100% traceability to plantation level</td>
<td><strong>For growers only, disable if the company does not own mills or if only source from own plantations. Input traceability % if specified</strong></td>
</tr>
<tr>
<td>----</td>
<td>---------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>34</td>
<td><strong>Yes: 1 point.</strong> If time-bound commitment to 100% traceability to plantation (or 100% FFB traceability) or if already 100% traceable (within last 2 years). Award full points if already 100% Identity Preserved. <strong>Partial: 0.5 points.</strong> If commit to less than 100% traceability; or not time-bound; or in the past and not been met; or unclear statement where do not specify plantation or farm level; or commitment does not cover all sourcing. <strong>No: 0 points.</strong></td>
<td>100 per cent traceable supply base has been obtained for all (3) mills up to the plantation level. Further, 100% traceability by mapping and tracking of smallholders was completed in 2018.</td>
</tr>
</tbody>
</table>
| 35 | Percentage of fresh fruit bunches (FFB) from own mills traceable to plantation level | **Disable if company does not own mills or if only source from own plantations**  
**Scope** For the company's own mills (upstream operations), overall % of FFB supply traceable to plantation, including smallholders and suppliers, if applicable. Data must be <2 years old. If the company is 100% certified as RSPO Identity Preserved (IP) award full points; if partially IP RSPO certified calculate % out of total landbank.  
**Scoring** Companies are awarded **up to 1.0 point** based on the percentage FFB from own mills that is traceable to plantation level (e.g. 0.4 points are awarded for companies that are 40% traceable to plantation level for their own mills)  
[**Additional points**] Companies are awarded **1 additional point** if their traceability data is externally verified (including through a certification body). | 100 per cent traceable supply base has been obtained for all 3 mills up to the plantation level. Further, 100% traceability by mapping and tracking of smallholders was completed in 2018. |
| 36 | Percentage of fresh fruit | **Disable if not a processor/trader or only source from own mills**  
<p>| <strong>Disabled Indicator</strong> |</p>
<table>
<thead>
<tr>
<th>Indicator</th>
<th>Description</th>
<th>Scope</th>
<th>Scoring</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Publishes traceability data at refinery level</td>
<td>Disable if not a refiner</td>
<td>- Comprehensive: The company publishes % of supply traceable to plantation level per refinery for all refineries</td>
<td>Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter. Yes: 1.0 point: comprehensive, externally verified Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported Partial: 0.5 points: limited, self-reported No: 0 points: insufficient</td>
</tr>
<tr>
<td>38</td>
<td>Publishes traceability data at crusher level</td>
<td>Disable if not a crusher</td>
<td>- Comprehensive: The company publishes % of supply traceable to plantation level per crusher for all crushing facilities</td>
<td>REA Group has reported product traceability data for the entire supply chain up to the level of crusher (plantation to mill to crusher) for all Kernel Crushing Plants (KCP), namely Cakra KCP (1) and Satria KCP (2).</td>
</tr>
</tbody>
</table>
| 39 | Commitment to zero deforestation or zero conversion of natural ecosystems | **Limited:** The company only publishes % of FFB supply traceable to mill level; or publishes traceability to plantation level but not for all crushing facilities  
**Insufficient:** No data.  

**Scoring**  
*Note:* Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  

RSPO public report for traceability and supply chain can be found in the Certification Body's report which is publicly available. | **Disable if only processor/trader**  
**Yes:** 1 point. Company specifies a commitment to "no/zero deforestation" or "no/zero conversion" of natural ecosystems, or clearly state will not develop on HCV, HCS and Peatland. State commitment in explanation and if time-bound.  
**Partial:** 0.5 points. Company specifies has no/zero net deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking); or has unclear no deforestation commitment.  
**No:** 0 points.  
N.B. Commitments made through outside initiatives are acceptable, but must meet the requirements of the protocol (e.g. NY Declaration on Forests does not rule out a no net deforestation approach).  

The company commits to no-deforestation, and no development on peat, HCV and HCS by the following policies in the Responsible Development Policy and the Environment and Biodiversity Conservation Policy:  
No HCV: "Maintenance of High Conservation Values (HCV): an HCV assessment will be conducted prior to any land clearing by an independent RSPO approved HCV assessor. All areas identified as being necessary to conserve the HCVs present (HCV Management Areas) will not be developed but will be maintained and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required.”  
Maintain High Conservation Values (HCV): all areas identified as being necessary to maintain the HCVs present will be designated as HCV management areas and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required. Both employees and third parties are prohibited from clearing, cultivating or conducting illegal
activities in the HCV management areas.

No Peat: "No development on peat: the REA Group will not develop and plant in or source from areas that have been identified as peat, and this applies to all new developments, plantings and sourcing."

No high carbon stocks: Carbon stock assessments: for new developments, for which the RSPO New Plantings Procedure was undertaken after 1 January 2015, carbon stock assessments will be conducted prior to development in order to estimate, minimise as far as possible and publicly report the GHG emissions associated with this land use change.

The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy".

The commitments are not time-bound, since already implemented

Source:
Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html

Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf

<p>| Commitment | For growers, disable if no suppliers including scheme smallholders and independent suppliers | The company commits to no-deforestation, and no development on peat, HCV and HCS by the following policies in the Responsible Development Policy and the Environment and |</p>
<table>
<thead>
<tr>
<th>Conversion of natural ecosystems applies to all sourcing</th>
<th>Yes: 1 point. Company specifies commitment to &quot;no/zero deforestation&quot; or &quot;no/zero conversion&quot; of natural ecosystems, or to not develop on HCV, HCS and Peatland applies to all suppliers (direct and indirect). State commitment in explanation and if time-bound. Partial: 0.5 points. Company specifies has no/zero net deforestation (acknowledges that some forest loss could be offset by forest restoration such as through purchasing REDD+, offsets or mitigation banking); or has unclear no deforestation commitment, or do not specify/not clear policy applies to all suppliers No: 0 points.</th>
</tr>
</thead>
</table>

Biodiversity Conservation Policy:

No HCV: "Maintenance of High Conservation Values (HCV): an HCV assessment will be conducted prior to any land clearing by an independent RSPO approved HCV assessor. All areas identified as being necessary to conserve the HCVs present (HCV Management Areas) will not be developed but will be maintained and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required."

Maintain High Conservation Values (HCV): all areas identified as being necessary to maintain the HCVs present will be designated as HCV management areas and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required. Both employees and third parties are prohibited from clearing, cultivating or conducting illegal activities in the HCV management areas.

No Peat: "No development on peat: the REA Group will not develop and plant in or source from areas that have been identified as peat, and this applies to all new developments, plantings and sourcing."

No high carbon stocks: Carbon stock assessments: for new developments, for which the RSPO New Plantings Procedure was undertaken after 1 January 2015, carbon stock assessments will be conducted prior to development in order to estimate, minimise as far as possible and publicly report the GHG emissions associated with this land use change.

The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in..."
<table>
<thead>
<tr>
<th>Criteria for defining deforestation</th>
<th>State criteria and cut-off date in explanation</th>
<th>Evidence of monitoring deforestation</th>
</tr>
</thead>
<tbody>
<tr>
<td>41</td>
<td>Yes: 1 point. Specifies the criteria or types of forest/areas that are not to be deforested (e.g. primary forests, Intact Forest Landscapes (IFLs), secondary forests, disturbed forests, HCS areas, HCV areas, etc.) and specifies a cut-off date beyond which deforestation or conversion would not be accepted. No points if no commitment to no deforestation. Partial: 0.5 points: Only specifies the criteria/types of forests/areas that are not to be deforested or a cut-off date. <strong>No</strong>: 0 points.</td>
<td>If company does not manage plantations, assess in relation to sourcing. Otherwise assess in relation to own operations, direct and indirect suppliers</td>
</tr>
<tr>
<td></td>
<td>See Indicators 39 and 40</td>
<td>scope</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Comprehensive: If specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and/or and time-frame. Look for references to spatial monitoring, encroachment, patrols, satellite data, drones, GIS, etc. <strong>Limited</strong>: If methodology, extent of area</td>
</tr>
</tbody>
</table>

Already for a several years, REA Group is collaborating closely with Satelligence in the Netherlands by mapping land cover and implementing a land cover monitoring system for 2018 and 2019. The aim is to track land cover change over the broader landscape into which the estates are integrated: this means the estates itself and the wider surrounding landscape, including the full supply base, forested areas and other land cover and land uses. The land cover map is used to identify areas for rehabilitation earlier disturbed by, for example...
being monitored for deforestation, and/or time-frame is unclear; or data between 2 and 5 years old.  
**Insufficient:** No data; data > 5 years old; or undated.

**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

- **Yes:** 1.0 point: comprehensive, externally verified  
- **Partial:** 0.75 points: limited, externally verified; OR comprehensive, self-reported  
- **Partial:** 0.5 points: limited, self-reported  
- **No:** 0 points: insufficient

**[Additional points]:** up to 1 point:  
Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

<table>
<thead>
<tr>
<th>43</th>
<th>Amount of illegal/non-compliant deforestation recorded in own operations</th>
<th><strong>Disable if only a processor/trader Input figure and/or %</strong></th>
<th>Non-compliant deforestation or land clearing has taken place in Damai Estate (by 26 squatters in an area of 21.02 ha) and in Perdana Estate (by 19 squatters in an area of 7.45 ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes:</strong> 1 point.</td>
<td>Amount of illegal or non-compliant deforestation recorded over the company's full operational area.</td>
<td><strong>Partial:</strong> 0.5 points.</td>
<td>Data reported covers less than the company's operational area</td>
</tr>
<tr>
<td><strong>No:</strong> 0 points.</td>
<td>No data; data &gt; 2 years old; or undated.</td>
<td></td>
<td><strong>No:</strong> 0 points.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>44</th>
<th>Amount of illegal/non-compliant deforestation recorded in supplier operations</th>
<th><strong>Disable if the company only sources from their own plantations Input figure and/or %</strong></th>
<th>Non-compliant deforestation or land clearing has taken place in Damai Estate (by 26 squatters in an area of 21.02 ha) and in Perdana Estate (by 19 squatters in an area of 7.45 ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes:</strong> 1 point.</td>
<td>Amount of illegal or non-compliant deforestation recorded within the company's suppliers operational area.</td>
<td><strong>Partial:</strong> 0.5 points.</td>
<td>Data reported covers less than the company's operational area</td>
</tr>
<tr>
<td><strong>No:</strong> 0 points.</td>
<td>No data; data &gt; 2 years old; or undated.</td>
<td></td>
<td><strong>No:</strong> 0 points.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>45</th>
<th>Commitment to restoration of non-compliant deforestation/conversion</th>
<th><strong>Disable if only processor/trader</strong></th>
<th>Since 2009, the Conservation office of REA Group is restoring disturbed areas by planting tree (timber, fruit) seedlings in these disturbed areas. In the Conservation team, a person has been appointed to specifically monitor encroachment and thus non-compliant deforestation. Non-compliant deforestation and</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes:</strong> 1 point.</td>
<td>Companies commit to restore ecosystems and their values to their prior condition and/or provide suitable compensation to restore these values in the case of non-compliant deforestation or conversion within the company's own</td>
<td></td>
<td>example, fire, logging or other locally initiated encroachment. The monitoring system provides bi-weekly alerts of land cover change in areas within and beyond the estates to allow for a prompt and targeted response to encroachment or deforestation at an early stage.</td>
</tr>
</tbody>
</table>

- **Disable if only processor/trader**

Since 2009, the Conservation office of REA Group is restoring disturbed areas by planting tree (timber, fruit) seedlings in these disturbed areas. In the Conservation team, a person has been appointed to specifically monitor encroachment and thus non-compliant deforestation. Non-compliant deforestation and
| 46 | Commitment to restoration of non-compliant deforestation/conversion applies to all sourcing | **For growers, disable if have no suppliers including scheme smallholders and independent suppliers**  
Yes: 1 point: Companies commit all suppliers to restore ecosystems and their values to their prior condition and/or provide suitable compensation to restore these values in the case of non-compliant deforestation or conversion. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted.  
Partial: 0.5 points. Unclear commitment; or does not include a cut-off date; or do not specify/not clear policy applies to all suppliers  
No: 0 points. | Since 2009, the Conservation office of REA Group is restoring disturbed areas by planting tree (timber, fruit) seedlings in these disturbed areas. In the Conservation team, a person has been appointed to specifically monitor encroachment and thus non-compliant deforestation. Non-compliant deforestation and conversion within the company's own operations are not accepted already for a long time. However, since May 2018, the company has defined a statement that prohibits any illegal activities (including non-compliant deforestation and conversion) within the company's own operations, and has communicated this to all staff and all relevant people in the area. Further in 2018, this effort has been reemphasised/upgraded to guarantee better performance of the restoration work. |
| 47 | Implementing a landscape or jurisdictional level approach | **Scope**  
Comprehensive: Participating in or supporting multi-stakeholder planning and policy efforts at a landscape or jurisdictional level. Examples include: supporting improved land governance policies and institutions, establishing, supporting, and complying with landscape-scale monitoring and enforcement mechanisms; participating in jurisdictional standards or assessment frameworks; or supporting sustainable development activities  
Limited: Statement about recognising the importance of a landscape or jurisdictional approach, but unclear if implementing; or only limited details available; or data | As described also in last year’s assessment: About 23% of the area in REA Group’s estates has been set aside for conservation as a first step to maintain the landscape’s biological and hydrological functions. Conservation areas are most frequently located along rivers and contain High Conservation Values (HCVs) such as intact forest, which are in turn connected to other conservation areas within, between and along the periphery of company estates.  
Already for a several years, REA Group is collaborating closely with Satelligence in the Netherlands by mapping land cover and implementing a land cover monitoring system |
between 2 and 5 years old

**Insufficient**: No data; data > 5 years old; or undated.

**Scoring**
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

- **Yes**: 1.0 point: comprehensive, externally verified
- **Partial**: 0.75 points: limited, externally verified; OR comprehensive, self-reported
- **Partial**: 0.5 points: limited, self-reported
- **No**: 0 points: insufficient

**[Additional points]**: Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

FAO definition: Dealing with large-scale processes in an integrated and multidisciplinary manner, combining natural resources management with environmental and livelihood considerations.

for 2018 and 2019 for the REA Group’s Estates and the entire supply base. The aim is to track land cover change over the broader landscape into which the estates are integrated: this means the estates itself and the wider surrounding landscape, including the full supply base, forested areas and other land cover and land uses. The land cover map is used to identify areas for rehabilitation earlier disturbed by, for example, fire, logging or other locally initiated encroachment. The monitoring system provides bi-weekly alerts of land cover change in areas within and beyond the estates (namely, the entire supply base) to allow for a prompt and targeted response to encroachment or deforestation at an early stage.

In addition, air and water quality are being monitored in the watershed, specifically upstream and downstream sites of river flowing through the estates and used by local communities to monitor impacts of both the mills and outflows from plantation blocks within the landscape.

The company conducts bi-yearly social impact assessments in the communities surrounding the estates, focused on the perceptions of the households related to how the company’s activities have affected their daily lives.

The REA Conservation department also works closely with local and Provincial Government agencies and the CDM management with KEE (Kawasan Ekosistem Essential), an initiative for the protection of Endangered species in the CDM-Mesangat wetland. In September, REA KON initiated contacts with the European Crocodile Working Group and the French NGO Planete Urgense to restores damaged habitats in the wetland as well as to continue long term monitoring and assessment of the Endangered species of the company-managed portions of the wetland.

REA KON also collaborates with a senior
academic staff (Prof Sri Suci Utama Atmoko of the Universitas Nasional or, UNAS in Jakarta to enhance the monitoring skills of the REA Conservation team regarding resident orangutan and hornbill populations. This is integrated with monthly monitoring work of the REA Conservation team in observational point transects, camera trapping, drone-based mapping and field visits all across the conservation areas through REA Group’s estates. Furthermore, REA Conservation continues to work with the staff and students of the Universitas Mulawarman in Samarinda, providing internships in conservation outside of protected areas, and meals, lodging and transport for undergraduate as well as graduate research projects, thus building local capacity in field biology and conservation.

48 | Commitment to biodiversity conservation | **Disable if only processor/trader**  
**Yes: 1 points.** Commitment to conservation of biodiversity beyond just mentioning HCVs.  
**No: 0 points.** If only mention biodiversity; or only mention biodiversity in relation to inside HCVs.

The Conservation team goes beyond HCV assessments by conducting continuous surveys, monitoring and assessments within HCV areas, conservation areas, reserves and planted oil palm blocks. Further, the team conducts continuous permanent surveys, monitoring, assessments focused on Rare, Threatened and Endangered (RTE) species. The Conservation Department also records all other flora and fauna species encountered, including endemic and invasive species. The Conservation team conducts continuous monitoring of individuals of these species, for example for orangutans, including sex, age, health, breeding, changes in location.

Further, the department monitors abiotic parameters that are important for conservation, such as temperature, dew point and humidity in HCV areas, planted oil palm blocks and the department’s office.

The Conservation department regularly visits the communities in the supply base of the company, including the areas where independent smallholders have their plantations, for so-called "socialisation" about the importance of conservation and the conservation areas,
particularly for the environment and for RTE species.

Further, through Satelligence has been monitoring and will continue to monitor land cover through a land cover monitoring system during 2018 and 2019 for the REA Group’s Estates and the entire supply base.

<table>
<thead>
<tr>
<th>49</th>
<th>Commitment to biodiversity conservation applies to all sourcing</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>For growers, disable if no suppliers including scheme smallholders and independent suppliers</strong></td>
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<td></td>
<td><strong>Yes: 1 points.</strong> Commitment to conservation of biodiversity, beyond just mentioning HCVs, applies to all suppliers (direct and indirect). <strong>Partial:</strong> Commitment does not cover all suppliers <strong>No: 0 points.</strong> If only mention biodiversity; or only mention biodiversity in relation to inside HCVs; or do not specify/not clear policy applies to all suppliers</td>
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<td>The Conservation team goes beyond HCV assessments by conducting continuous surveys, monitoring and assessments within HCV areas, conservation areas, reserves and planted oil palm blocks. Further, the team conducts continuous permanent surveys, monitoring, assessments focused on Rare, Threatened and Endangered (RTE) species. The Conservation Department also records all other flora and fauna species encountered, including endemic and invasive species. The Conservation team conducts continuous monitoring of individuals of these species, for example for orangutans, including sex, age, health, breeding, changes in location.</td>
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<td>Further, the department monitors abiotic parameters that are important for conservation, such as temperature, dew point and humidity in HCV areas, planted oil palm blocks and the department's office.</td>
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<td></td>
<td>The Conservation department regularly visits the communities in the supply base of the company, including the areas where independent smallholders have their plantations, for so-called &quot;socialisation&quot; about the importance of conservation and the conservation areas, particularly for the environment and for RTE species.</td>
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<td>Further, through Satelligence has been monitoring and will continue to monitor land cover through a land cover monitoring system during 2018 and 2019 for the REA Group’s Estates and the entire supply base.</td>
</tr>
</tbody>
</table>
| 50 | Identified species of conservation concern, referencing international or national system of species classification | **disable if only processor/trader**  
**Scope**  
**Comprehensive:** Company has identified species of conservation concern (i.e. rare, threatened, endangered), referencing an appropriate system of classification (e.g. IUCN Red List; national red list, CITES).  
**Limited:** Species have been identified but not classified according to an appropriate system.  
**Insufficient:** No data.  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  
*Additional points:* Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 & 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).  
In the company estates, the GPS locations of all Rare, Threatened and Endangered Species are mapped via GIS technology. Using the camera traps and direct observation, species identification takes place. Their GPS position and observation dates are recorded and relevant conservation data (endemic, nationally protected, IUCN and CITES status) are entered into database, also in 2018. Various species listed by IUCN as Critically Endangered (CR) or Endangered (EN) were detected and mapped during surveys in 2018. This information can be found on the REA website using weblink:  
https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html |
| --- | --- | --- |
| 51 | Examples of species and/or habitat conservation management | **disable if only processor/trader. State in explanation**  
**Scope**  
**Comprehensive:** If multiple examples/evidence of species and/or habitat conservation management in company's set-aside areas or in surrounding landscape (can include activities in HCV, HCS, buffer zones, forests, peatlands, mangroves, wetlands, etc.). Examples include: rehabilitation of riparian areas, native forest restoration, enhancement of mangroves, tree planting, clearly marking boundaries, putting up signs, planting of native species, ensuring no roads, monitoring peatland subsidence, limiting access, patrols, etc.  
**Limited:** Only mention one example of species and/or habitat management.  
**Insufficient:** No examples.  
Regular patrols take place to monitor encroachment in the HCV and conservation areas. Monthly programmes of setting up signs to mark conservation areas, forest restoration and enrichment are conducted in all of the conservation reserves and selected areas that are no longer designated for planting.  
This information can be found on the REA website using weblink:  
https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html |
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<th>Scoring</th>
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<td><strong>Note:</strong> Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area. Yes: 1.0 point: comprehensive, externally verified Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported Partial: 0.5 points: limited, self-reported No: 0 points: insufficient</td>
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</table>

| 52 | Commitment to no hunting or only sustainable hunting of species | **Disable if only processor/trader**
Yes: **1 point.** Commitment to no hunting of all species or only sustainable hunting (i.e. only hunting by local communities for subsistence purposes that does not cause decline of local species populations). Partial: **0.5 points.** If only no hunting of endangered, rare, threatened species; or if no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides).
No: **0 points.** | The company has committed to no hunting of RTE species within the REA Group's plantations in their "003_BOD_REA P II 2015 Environment and Conservation Policy_Rev Oct 2015" policy and to no hunting of any species in an Internal Memo that has been distributed to everyone in the REA Group. |

| 53 | Commitment to no hunting or only sustainable hunting of species applies to all sourcing | **For growers, disable if no suppliers including scheme smallholders and independent suppliers**
Yes: **1 point.** Commitment to no hunting of all species or only sustainable hunting (i.e. only hunting by local communities for subsistence purposes that does not cause decline of local species populations) applies to all suppliers.
Partial: **0.5 points.** If only no hunting of endangered, rare, threatened species; or if no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides); do not specify/not clear policy applies to all suppliers.
No: **0 points.** | The company has committed to no hunting of RTE species within the REA Group's plantations in their "003_BOD_REA P II 2015 Environment and Conservation Policy_Rev Oct 2015" policy and to no hunting of any species in an Internal Memo that has been distributed to everyone in the REA Group. |

| 54 | Commitment to conduct High Conservation Value (HCV) assessments | **Disable if only processor/trader**
Yes: **1 point.** Commitment to conduct HCV assessments for all new development/planting
Partial: **0.5 points.** Unclear commitment; or commitment clearly does not cover all |

The company commits to HCV assessments for all new development/planting in the Responsible Development Policy.

No HCV: "Maintenance of High Conservation Values (HCV): an HCV assessment will be
<table>
<thead>
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<th>55</th>
<th>Commitment to conduct High Conservation Value (HCV) assessments applies to all sourcing</th>
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<tbody>
<tr>
<td><strong>For growers, disable if no suppliers including scheme smallholders and independent suppliers</strong></td>
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<tr>
<td>Yes: <strong>1 point.</strong> Commitment to conduct HCV assessments for all suppliers (direct and indirect)</td>
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<tr>
<td>Partial: <strong>0.5 points.</strong> Unclear commitment; or do not specify/not clear policy applies to all suppliers</td>
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<tr>
<td>No: <strong>0 points.</strong></td>
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The company commits to HCV assessments for all new development/planting in the Responsible Development Policy.

No HCV: "Maintenance of High Conservation Values (HCV): an HCV assessment will be conducted prior to any land clearing by an independent RSPO approved HCV assessor. All areas identified as being necessary to conserve the HCVs present (HCV Management Areas) will not be developed but will be maintained and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required."

The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy".

Source:
Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: https://www.rea.co.uk/websites/reaholdingsplc /English/3100/what-policies-has-rea-implemented_.html
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<tr>
<th></th>
<th></th>
<th>Ensure that third party contractors involved in the development of this land also adhere to this policy.</th>
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<tbody>
<tr>
<td></td>
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<td>Source: Responsible Development Policy No. 005 / BOD.REA / P / II / 2015 revision: <a href="https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html">https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html</a></td>
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</table>
| 56 | High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans | **Disable if only a processor/trader**  
**Scope**  
**Comprehensive:** At least one HCV assessment (full report or summary) conducted for planting undertaken prior to January 2015 publicly available. All HCV assessments made publicly available have associated management and monitoring plans (full plans or summaries).  
**Limited:** HCV assessments made publicly available, but do not have management and monitoring plans; or only some have management and monitoring plans; or have submitted RSPO NPPs, but no associated documents publicly available.  
**Insufficient:** If none available; or only state have done HCV assessments, but no documents or summaries available.  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.* Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.  
*Yes: 1.0 point: comprehensive, externally verified*  
*Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported*  
*Partial: 0.5 points: limited, self-reported*  
*No: 0 points: insufficient* |
| 57 | High Conservation Value (HCV) assessments for all estates planted | An HCV assessment (including management and monitoring plan) has been carried out after January 2015 for each of the relevant estates newly planted, namely PT Prasetia Utama and PT Kartanegara Kumalasakti. No planting has taken place yet.  
**Disable if only a processor/trader or if no new planting since January 2015, unless have undertaken HCV assessments that are not for new planting**  
**Scope**  
**Comprehensive:** HCV assessments (reports
since January 2015 or summaries) publicly available for all areas newly planted; Award points if no new planting but have done HCV assessment.

**Limited**: HCV assessments clearly cover only a limited portion of company operations (e.g. one specific geography the company is known to operate in); or clearly don’t cover all ongoing activities (e.g. new plantation development); or have submitted RSPO NPPs for all new plantings, but associated HCV assessment documents not publicly available; or HCV assessments submitted to HCVRN for review but not yet available.

**Insufficient**: If no HCV assessments available or available only on request. State in explanation the amount of new planting in hectares since Jan 2015.

**Scoring**
Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.

Yes: 1.0 point: comprehensive, externally verified
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported
Partial: 0.5 points: limited, self-reported
No: 0 points: insufficient

**External source**: HCVRN

58 High Conservation Value (HCV) management and monitoring plans for all estates

An HCV assessment (including management and monitoring plan) has been carried out after January 2015 for each of the relevant estates newly planted, namely PT Prasetia Utama and PT Kartanegara Kumalasakti. No planting has taken place yet.
planted since January 2015 publicly available for ALL areas newly planted; Award points if no new planting but have HCV M&M plan. **Limited**: HCV management and monitoring plans (reports or summaries) publicly available only for some new plantings; or have submitted RSPO NPPs for all new plantings, but associated HCV management and monitoring plan documents not publicly available. **Insufficient**: If no HCV management and monitoring plans, but new planting reported.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.*

**Yes**: 1.0 point: comprehensive, externally verified

**Partial**: 0.75 points: limited, externally verified; OR comprehensive, self-reported

**Partial**: 0.5 points: limited, self-reported

**No**: 0 points: insufficient

**External source**: RSPO NPP Notifications http://www.rspo.org/certification/new-planting-procedures/public-consultations

These 2 estates cover all of the company’s new plantings.

Source:

REA website, HCVRN website (status of HCV assessment review)


Public Works PT:
https://hcvnetwork.org/?s=prasetia+utama

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59 Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network’s Assessor Licensing Scheme (ALS)

**Disable if only processors/trader**

**Yes**: 1 point. If commit to use HCV ALS licensed assessors.

**Partial**: 0.5 points. Specify HCV assessors, but not clearly ALS; or if do not state own commitment but are RSPO member, as commit under RSPO NPP.

**No**: 0 points.

The company commits to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network’s Assessor Licensing Scheme (ALS).

The Responsible Development Policy states: "Maintenance of High Conservation Values (HCV): an HCV assessment will be conducted prior to any land clearing by an independent RSPO approved HCV assessor. All areas identified as being necessary to conserve the HCVs present (HCV Management Areas) will not be developed but will be maintained and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required"

Further, this policy shows:
| 60 | Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS) applies to all sourcing | The company commits to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS).

The Responsible Development Policy states: "Maintenance of High Conservation Values (HCV): an HCV assessment will be conducted prior to any land clearing by an independent RSPO approved HCV assessor. All areas identified as being necessary to conserve the HCVs present (HCV Management Areas) will not be developed but will be maintained and actively managed by the REA Group’s dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required"

Further, this policy shows:
Scope: this policy applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy.

Source: REA website_policy_Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision.

For growers, disable if no suppliers including scheme smallholders and independent suppliers

**Yes: 1 point.** If commit to use HCV ALS licensed assessors.

**Partial: 0.5 points.** Specify HCV assessors, but not clearly ALS; or do not specify/not clear policy applies to all suppliers

**No: 0 points.**
| 61 | Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel | **Disable if only a processor/trader or if no new planting since January 2015, unless have undertaken HCV assessments that are not for new planting**<br><br>**Scope**<br>Comprehensive: All HCV assessments since January 2015 have been quality reviewed and deemed satisfactory (if also have assessments still under review full points can still be awarded).<br>Limited: Only some HCV assessments since January 2015 have been quality reviewed and deemed satisfactory.<br>Insufficient: None quality reviewed or none deemed satisfactory; or all assessments still under review.<br><br>**Scoring**<br>Note: additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.<br>Yes: 1.0 point: comprehensive<br>Partial: 0.5 points: limited<br>No: 0 points: insufficient<br><br>**External source:**<br>https://hcvnetwork.org/find-a-report/ | An HCV assessment (including management and monitoring plan) has been carried out after January 2015 for each of the relevant estates newly planted, namely PT Prasetya Utama and PT Kartanegara Kumalasakti. No planting has taken place yet.<br><br>These 2 estates cover all of the company’s new plantings.<br><br>The HCV assessment reports are currently under review by the HCVRN Qualit Panel.<br><br>Source: REA website, HCVRN website (status of HCV assessment review)<br><br>PT KKS: https://hcvnetwork.org/reports/report-high-conservation-valuept-prasetya-utama-kabai-kartaiegara-provinsi-kalimantan-timuronesia/<br><br>Public Works PT: https://hcvnetwork.org/?s=prasetya+utama |
| 62 | Commitment to the High Carbon Stock (HCS) Approach | **Disable if only processor/trader**<br><br>Yes: 1 point. Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit, to all new development/planting<br>Partial: 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); or if not clearly the HCS Approach, but another high carbon stock assessment; or if do not state own commitment but are RSPO member, as commit under RSPO NPP.<br>No: 0 points.<br><br>**External source:**<br>https://hcvnetwork.org/find-a-report/ | The company commits to assessing carbon stock lands prior to any planting new development of land, and the company commits to avoiding high carbon stock lands. The company has not yet applied the HCS Approach.<br><br>Source: REA website_policy_Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision. |
| 63 | Commitment to the High Carbon Stock (HCS) Approach | **For growers, disable if no suppliers including scheme smallholders and independent suppliers**<br><br>Yes: 1 point. Commitment to apply the HCS | The company commits to assessing carbon stock lands prior to any planting of new development of land, and the company commits to avoiding high carbon stock lands. The company has not
<table>
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<tr>
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<th>High Carbon Stock (HCS) assessments</th>
<th>Disable if only a processor/trader or if no new planting since January 2016</th>
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<td><strong>Scope</strong></td>
<td><strong>Scope</strong> <strong>Comprehensive:</strong> Any HCS assessment report or summary publicly available, either using the HCS Approach or another high carbon stock method. <strong>Limited:</strong> HCS assessment pending review. <strong>Insufficient:</strong> None available.</td>
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<td><strong>Scoring</strong></td>
<td><strong>Scoring</strong> <strong>Note:</strong> Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area. <strong>Yes:</strong> 1 point: comprehensive, externally verified <strong>Partial:</strong> 0.75 points: limited, externally verified; OR comprehensive, self-reported <strong>Partial:</strong> 0.5 points: limited, self-reported <strong>No:</strong> 0 points: insufficient</td>
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<td><strong>External source:</strong></td>
<td><strong>External source:</strong> HCS Approach Registered Assessments <a href="http://highcarbonstock.org/registered-hcsa-assessments/">http://highcarbonstock.org/registered-hcsa-assessments/</a></td>
</tr>
<tr>
<td>64</td>
<td></td>
<td>The new planting plans were developed after January 2016 and the HCV assessments are currently under reviewed by the HCVRN Quality Panel. The HCV assessments were carried out before 15 November 2018 and therefore do not require the publication of HCS reports (as per RSPO P&amp;C 2018 indicators 7.12.2 and annex 5). <strong>Source:</strong> REA website, HCVRN website: PT KKS: <a href="https://hcvnetwork.org/reports/report-high-conservation-valuept-prasetia-utama-kabai-kartaiegara-provinsi-kalimantan-timuronesia/">https://hcvnetwork.org/reports/report-high-conservation-valuept-prasetia-utama-kabai-kartaiegara-provinsi-kalimantan-timuronesia/</a> Public Works PT: <a href="https://hcvnetwork.org/?s=prasetia+utama">https://hcvnetwork.org/?s=prasetia+utama</a> RSPO website: <a href="https://www.rspo.org/news-and-events/announcements/interpretation-of-indicator-7122-and-annex-5-for-the-rspo-principles-and-criteria-2018">https://www.rspo.org/news-and-events/announcements/interpretation-of-indicator-7122-and-annex-5-for-the-rspo-principles-and-criteria-2018</a></td>
</tr>
<tr>
<td>65</td>
<td>Commitment to conduct social and environmental impact assessments (SEIAs)</td>
<td><strong>Disable if only a trader</strong> <strong>Yes:</strong> 1 point. Commitment to conduct SEIAs (or both EIA and SIAs) prior to all new development/planting. Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia. <strong>Partial:</strong> 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); only mention EIA/AMDAL or SIA; or if RSPO member, The company's Responsible Development policy states the following: <strong>-</strong> &quot;Environmental Impact Assessment (EIA): an independent and participatory EIA will be conducted prior to land clearing. Measures to mitigate negative environmental impacts will be incorporated into the planning and management of the new plantation.&quot;</td>
</tr>
</tbody>
</table>
| 66 | Commitment to conduct social and environmental impact assessments (SEIAs) applies to all sourcing | **For growers, disable if no suppliers including scheme smallholders and independent suppliers**  
**Yes: 1 point.** Commitment to conduct SEIAs (or both EIA and SIAs) applies to all suppliers. Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia.  
**Partial: 0.5 points.** only mention EIA/AMDAL or SIA; or do not specify/not clear policy applies to all suppliers  
**No: 0 points.** |
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<tbody>
<tr>
<td></td>
<td>The company’s Responsible Development policy states the following:</td>
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- "Environmental Impact Assessment (EIA): an independent and participatory EIA will be conducted prior to land clearing. Measures to mitigate negative environmental impacts will be incorporated into the planning and management of the new plantation."
  
- "Social Impact Assessment (SIA): an independent and participatory SIA will be conducted prior to land clearing. Measures to mitigate negative and create positive social impacts will be incorporated into the planning and management of a new plantation."
  
- "Scope: this policy applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy."

Source:  
Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision.  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf  

then award 0.5 points as commitment under RSPO NPP.  
**No: 0 points.**  

- "Social Impact Assessment (SIA): an independent and participatory SIA will be conducted prior to land clearing. Measures to mitigate negative and create positive social impacts will be incorporated into the planning and management of a new plantation."
| Social and environmental impact assessments (SEIAs) undertaken, and associated management and monitoring plans | Disable if only a trader |

**Scope**

**Comprehensive:** At least one SEIA assessments (full report or summary) publicly available. All SEIA assessments made publicly available have associated management and monitoring plans (full plans or summaries).

**Limited:** SEIA assessments (full report or summary) have made publicly available, but do not have management and monitoring plans; only SIAs or EIAs have been made publicly available; or have submitted RSPO NPPs, but no associated documents publicly available.

**Insufficient:** If none available; or only state have done SEIA assessments, but no documents or summaries available.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.*

Yes: 1.0 point: comprehensive, externally verified

Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported

Partial: 0.5 points: limited, self-reported

No: 0 points: insufficient

**External source:** NPP notifications
http://www.rspo.org/certification/new-planting-procedures/public-consultations

N.B. HCS assessment reports can include SEIA summaries.
<table>
<thead>
<tr>
<th>68</th>
<th><strong>Commitment to no planting on peat of any depth</strong></th>
<th><strong>Disable if only processor/trader</strong></th>
<th>The REA Group will not develop and plant in or source from areas that have been identified as peat, and this applies to all new developments, plantings and sourcing.</th>
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<td><strong>Yes: 1 point.</strong> Clear commitment to no planting on peat for all new development/planting, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).** Partial: 0.5 points.** Only certain depths or certain peatlands; or commitment clearly does not cover all operations (e.g. only covers one country); or if do not state own commitment, but are RSPO member, as commit under RSPO NPP. <strong>No: 0 points.</strong> N.B. RSPO peat definition - <a href="https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification">https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification</a></td>
<td><strong>Scope</strong> <strong>Comprehensive:</strong> Evidence that landbank on peat has not increased since previous year (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Data must be reported every 2 years as a minimum. <strong>Limited:</strong> Data between 2 and 5 years old <strong>Insufficient:</strong> No data; data &gt; 5 years old; or undated. <strong>Scoring</strong> Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under</td>
<td><strong>Source:</strong> REA website_policy_Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision. <strong><a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf</a></strong></td>
</tr>
<tr>
<td>69</td>
<td><strong>Commitment to no planting on peat of any depth applies to all sourcing</strong></td>
<td><strong>For growers, disable if no suppliers including scheme smallholders and independent suppliers</strong></td>
<td>No development on peat: the REA Group will not develop and plant in or source from areas that have been identified as peat, and this applies to all new developments, plantings and sourcing.</td>
</tr>
<tr>
<td></td>
<td><strong>Yes: 1 point.</strong> Clear commitment to no planting on peat for all sourcing, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition) <strong>Partial: 0.5 points.</strong> Only certain depths or certain peatlands; or do not specify/not clear policy applies to all suppliers <strong>No: 0 points.</strong></td>
<td><strong>Scope</strong> <strong>Comprehensive:</strong> Evidence that landbank on peat has not increased since previous year (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Data must be reported every 2 years as a minimum. <strong>Limited:</strong> Data between 2 and 5 years old <strong>Insufficient:</strong> No data; data &gt; 5 years old; or undated. <strong>Scoring</strong> Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under</td>
<td><strong>Source:</strong> REA website_policy_Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision. <strong><a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf</a></strong></td>
</tr>
<tr>
<td>70</td>
<td><strong>Implementation of commitment to no planting on peat of any depth</strong></td>
<td><strong>Disable if only a processor/trader</strong></td>
<td>The company reports that 1,067 Ha of peatlands are in certified units (Sentekan and Tepian Estate), and there has been and will not be any other planting on peatlands.</td>
</tr>
<tr>
<td></td>
<td><strong>Scope</strong> <strong>Comprehensive:</strong> Evidence that landbank on peat has not increased since previous year (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Data must be reported every 2 years as a minimum. <strong>Limited:</strong> Data between 2 and 5 years old <strong>Insufficient:</strong> No data; data &gt; 5 years old; or undated. <strong>Scoring</strong> Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under</td>
<td><strong>Source:</strong> For evidence, please view <strong><a href="https://rspo.org/certification/search-for-certified-growers">https://rspo.org/certification/search-for-certified-growers</a> and search for R.E.A Holdings Plc to find the &quot;Audit_report Certificate&quot; by the Certification Body</strong></td>
<td></td>
</tr>
</tbody>
</table>
| 71 | Landbank or planted area on peat | **Disable if only a processor/trader. Input figure** | The company reports that 1,067 Ha of peatlands are in certified units (Sentekan and Tepian Estate), and there has been and will not be any other planting on peatlands. 
Source:
For evidence, please view https://rspo.org/certification/search-for-certified-growers and search for R.E.A Holdings Plc to find the "Audit_report Certificate" by the Certification Body |

| Yes: 1 point. Report total area or planted area that is peatland. 
**Partial: 0.5 points.** If data between 2 and 5 years old; or does not cover the full scope of a company’s operations; or approximate or unclear figure provided. 
**No: 0 points.** No data; data > 5 years old; or undated. 
N.B. if data > 2 years old but have not planted since figure reported then can award points; Figure may be contained within Life Cycle Assessment (LCA). |
| 72 | Commitment to best management practices for soils and peat | **Disable if only processor/trader** | The company is committed to Best Management Practices to maintain soil fertility and preventing erosion. 
To maintain soil fertility: 
- on mineral soils; apply organic (EFB, Compost & POME) & anorganic fertiliser application according to the needs of oil palm 
- on peat soils; applying anorganic fertiliser application in accordance with the needs of oil palm 
To prevent erosion; 
- on mineral soils; with soil and water conservation such as making terraces, planting LCC, arranging midribs 
- on peat soils; with soil and water conservation such as water management |

| Yes: 1 point. Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly state no peat in any operations). For example, not degrading, reducing compaction, no erosion, or conserving soils. Must be a full commitment to best practice, not just a limited selection of practices (e.g. a simple statement on preventing erosion) 
**Partial: 0.5 points.** Only commit to BMPs for soils or peat or commit to a limited selection of practices for both soils AND peat, or does not cover all of the company’s operations 
**No: 0 points.** No or if only covers a limited selection of practices for soil OR peat |

Source:
Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf |
<table>
<thead>
<tr>
<th>73</th>
<th>Commitment to best management practices for soils and peat applies to all sourcing</th>
<th>For growers, disable if no suppliers including scheme smallholders and independent suppliers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Yes: 1 point. Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly state no peat in any operations) applies to all suppliers (direct and indirect). For example, not degrading, reducing compaction, no erosion, or conserving soils. Must be a full commitment to best practice, not just a limited selection of practices (e.g. a simple statement on preventing erosion)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Partial: 0.5 points. Only commit to BMPs for soils or peat or commit to a limited selection of practices for both soils AND peat, or do not specify/not clear policy applies to all suppliers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No: 0 points. No or if only covers a limited selection of practices for soil OR peat</td>
<td></td>
</tr>
<tr>
<td>74</td>
<td>Evidence of best management practices for soils and peat</td>
<td>Disable if only a processor/trader</td>
</tr>
<tr>
<td></td>
<td>scope</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Comprehensive: Examples that implementing management practices to conserve soils and peat (or only soils if clearly state no peat in any of their operations). Examples include: nutrient recycling; have not planted on marginal or fragile soils; using terracing or ground cover to reduce erosion; managing water levels for peat; training courses/workshops on soils/peat.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Limited: Only show evidence of soil or peatland management (if have land on peat); or data between 2 and 5 years old</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Insufficient: No data; data &gt; 5 years old; or undated.</td>
<td></td>
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<tr>
<td></td>
<td>Scoring</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yes: 1.0 point: comprehensive, externally verified</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Partial: 0.5 points: limited, self-reported</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No: 0 points: insufficient</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[Additional points]: up to 1 point:</td>
<td></td>
</tr>
</tbody>
</table>

The company is committed to conducting Best Management Practices (BMP) on mineral & peat soils.

The company provides information and training on best management practices (BMP) to independent smallholders suppliers, but the procedure is not mandatory for independent smallholders suppliers.

Source:
Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf

Examples of the company's implementation of management practices to conserve soils and peat are shown below.

To maintain soil fertility:
- on mineral soils; Application of organic fertiliser (EFB, Compost & POME). Application of inorganic fertiliser according to the needs of oil palm

- on peat soils; inorganic fertiliser application in accordance with the needs of oil palm

to prevent erosion:
- on mineral soils; making terraces according to contours, controlling weeds limited to certain areas, planting LCC and arranging fronds according to contour to prevent erosion

- on peat soils; Arrange the midrib appropriately and maintain the water level to prevent erosion

Source:
Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf
| 75 | Commitment to zero burning | Disable if only processor/trader  
**Yes: 1 point.** Clear commitment to no or zero burning for all new development/planting/replanting  
**Partial: 0.5 points.** Commitment clearly does not cover all operations (e.g. only covers one country); or only a commitment to limit the use of fire  
**No: 0 points.** | The company commits to zero-burning by implementing the following policy in the Responsible Development policy:  
"Zero burning: there will be no use of fire in the development of new oil palm plantations or during the re-planting of existing plantations."

The Scope of this policy is: "this policy applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy."

Source:
Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision.  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf |
| 76 | Commitment to zero burning applies to all sourcing | For growers, disable if no suppliers including scheme smallholders and independent suppliers  
**Yes: 1 point.** Clear commitment to no or zero burning applies to all suppliers (direct and indirect).  
**Partial: 0.5 points.** Do not specify/not clear policy applies to all suppliers  
**No: 0 points.** | The company commits to zero-burning by implementing the following policy in the Responsible Development policy:  
"Zero burning: there will be no use of fire in the development of new oil palm plantations or during the re-planting of existing plantations."

The Scope of this policy is: "this policy applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to
| 77 | Evidence of management and monitoring fires | Evidence of at least one fire monitoring and one fire management activity. For example: system for monitoring hotspots/fires; area monitored for hotspots/fires; how manage/deal with reported fires; measures to prevent fires; activities as part of Free Fire Alliance. 

**Limited**: Only one type of activity mentioned; data between 2 and 5 years old 

**Insufficient**: No data; data > 5 years old; or undated; or evidence only relates to company facilities (e.g. mills) 

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

- **Yes**: 1.0 point: comprehensive, externally verified 
- **Partial**: 0.75 points: limited, externally verified; OR comprehensive, self-reported 
- **Partial**: 0.5 points: limited, self-reported 
- **No**: 0 points: insufficient 

**[Additional points]**: Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified). 

The company has a fire/hotspot monitoring system in place (carried out by Satelligence) and carries out extensive fire trainings, focused on the prevention of fire and the identification of fire hazards. 

In more detail, fire hotspots are being monitored by the RSPO fire hotspot monitoring system and the Satelligence monitoring system on a daily basis. Both monitoring systems are based on satellite technology. 

Source: Annual Report 2018 | 
<p>| 78 | Details/number of hotspots/fires | The Satelligence land cover change monitoring system did not detect any fire hotspots in 2018 in the total operational area of the company and in the surrounding landscape, including in |</p>
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
</table>
| 79 | Details/number of hotspots/fires within surrounding landscape/smallholders | Disable if only a processor/trader
- **Yes**: 1 point. Total number of hotspots/fires or details on all hotspots/fires over specified timeframe within surrounding landscape and/or smallholder estates.
- **Partial**: 0.5 points. Only report limited information on fires/hotspots within surrounding landscape and/or smallholder estates.
- **No**: 0 points. No data; data > 2 years old; or undated.

The Satelligence land cover change monitoring system did not detect any fire hotspots in 2018 in the total operational area of the company and in the surrounding landscape, including in smallholder estates. |
| 80 | Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity | Disable if only a trader
- **Yes**: 1 point. Time-bound commitment to reduce GHGs intensity by specific amount and timeframe (i.e. by X% by YYYY); or time-bound commitment already met. Input year and figure.
- **Partial**: 0.5 points. Commitment clearly does not cover palm oil operations e.g. only applies to transport emissions; or if have target to reduce GHGs but not time-bound; or if time-bound but no target (e.g. plan to reduce GHGs by 2020 but do not say how much by); or target is not intensity-based.
- **No**: 0 points. No target; or vague commitment to reduce general emissions or GHG emissions.

The company has a commitment to reduce greenhouse gas emissions (GHG) across all its operations on an annual basis, and has been monitoring GHG on a monthly and annual basis. Source: Responsible Development Policy 005_BOD_REA P II 2015 Responsible Development Policy Revision. https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf |
| 81 | Methodology used to calculate GHG emissions | Disable if only a trader. State methodology in explanation
- **Yes**: 1 point. State methodology used e.g. RSPO PalmGHG Calculator, ISCC GHG Emissions Calculation Methodology, ISPO Calculator, GHG Protocol, etc.)
- **No**: 0 points.

External source: RSPO ACOP 6.1 Are you currently assessing your operational GHG footprint using the RSPO PalmGHG Calculator? REA Group has calculated and reported its carbon footprint annually since 2011 using the RSPO’s PalmGHG calculation tool, of which the group was one of the earliest adopters. This tool uses a lifecycle assessment approach, whereby all of the major sources of GHG emissions are quantified and balanced against the carbon sequestration and GHG emissions avoidance linked to palm oil production by a specific palm oil mill. Source: |
### Progress towards commitment to reduce GHG emissions intensity

**Disable if only a trader**

**Scope**

- **Comprehensive:** Reports a reduction in GHG intensity over time, at least every 2 years, or have already met target.
- **Limited:** Reports progress in GHG intensity but intensity not improving; reports progress but not as intensity figures (e.g. overall emissions); data between 2 and 5 years old.
- **Insufficient:** No data; or data > 5 years old; or provide data but not reporting in intensity and not improving.

**Scoring**

Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.

- Yes: 1.0 point: comprehensive, externally verified.
- Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported.
- Partial: 0.5 points: limited, self-reported.
- No: 0 points: insufficient.

[**Additional points**]: Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

The 3 existing mills (POM, COM and SOM) have identified and monitored all sources of GHG emissions from their operational activities.

In the past years, REA Group achieved significant reductions in the GHG emissions intensity of its operations. This is largely attributable to the installation of methane capture facilities at the group’s longest established palm oil mills in 2012.

There was also a decrease in net GHG emissions in 2018 compared to 2017, based on calculations using the RSPO PalmGHG (Version 3) achieved through implementation of best practices, such as the efficient use of fossil fuels, the application of EFB and compost, preventative maintenance of vehicles and engine units, and management of conservation areas to increase carbon sequestration.

**Gross emissions associated with all company’s oil palm operations in Indonesia (See Annual Report 2018):**

<table>
<thead>
<tr>
<th>Year</th>
<th>Gross Emissions (tonnes CO2eq)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>663,675</td>
</tr>
<tr>
<td>2018</td>
<td>631,560</td>
</tr>
</tbody>
</table>

**Net emissions per tonne of CPO produced:**

<table>
<thead>
<tr>
<th>Year</th>
<th>Emissions per Tonne (CPOeq/ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>1.4</td>
</tr>
<tr>
<td>2018</td>
<td>1.5</td>
</tr>
</tbody>
</table>

Source:

(Commitments and Targets table) and see weblink:

https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint.html

### Percentage of mills with methane

**Disable if company does not own mills or if only a trader**

Indeed, two of the Company’s three mills have a methane capture facility.
| Capture (100%) | **Scope**  
Comprehensive: All mills have methane/biogas capture.  
Limited: Only some mills have methane/biogas capture.  
Insufficient: Zero mills with methane/biogas capture.  

**Scoring**  
Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.  
Yes: 1.0 point: comprehensive  
Partial: 0.5 points: limited  
No: 0 points: insufficient |
|---|---|
| GHG emissions intensity | Yes: **1 point**. Report GHG emission intensity figures. Input figure.  
Partial: **0.5 points**. If not clear figures relate to palm oil operations or does not cover whole scope of palm oil operations e.g. only report transport emissions; or data between 2 and 5 years old.  
No: **0 points**. No data; data > 5 years old; or undated.  
**External source:** RSPO ACOP 6.2.1 What is the average GHG footprint by hectare (tCO2e/ha)?  
The following GHG emission figures (tonnes CO2eq for 2018) relate to all palm oil operations and cover whole scope of palm oil operations:  
Gross emissions associated with oil palm operations in Indonesia:  
631,560 tonnes  
Net emissions associated with oil palm operations in Indonesia:  
334,290 tonnes  
Net emissions per tonne of CPO produced:  
1.5 tonnes  
Net emissions per planted hectare:  
5.3 tonnes  
**Source:** Annual Report 2018  
**Note:** the figures for 2017 are also presented |
| GHG emissions from land use change | **Disable if only a processor/trader or if no new land development within the past 5 years**  
Yes: **1 point**. Report land use change emission figures. May be referred to as new plantation development in GHG report for RSPO.  
Partial: **0.5 points**. If not clear figures relate  
In general, GHG emissions from land use change were the biggest contributor to REA’s carbon footprint in 2018, particularly due to land clearing in PBJ (which has been sold in August 2018), namely:  
GHG emissions from land use change for the whole scope of palm oil operations in 2018 |
| 86 | Time-bound commitment to improve water use intensity | **Disable if only a trader or if the company has no palm oil processing facilities, including mills**  
Yes: 1 point. Time-bound commitment to improve water use intensity (i.e. water use per tonne of product); or already met target.  
Partial: 0.5 points. Commitment only refers to a limited sub-set of company operations (i.e. some mills); or commitment to improve water use, but this is not time-bound, or does not refer to water use intensity.  
No: 0 points. No commitment or only general commitment to water use | The time-bound commitment for water use intensity was to reach a maximum of 2.5 m3/tonnes FFB in 2017 and in 2018. This target has been met across all palm oil operations:  
2017:  
- POM: 1.54 m3/tonnes FFB  
- COM: 1.68 m3/tonnes FFB  
- SOM: 2.39 m3/tonnes FFB  
2018:  
- POM: 1.30 m3/tonnes FFB  
- COM: 1.03 m3/tonnes FFB  
- SOM: 2.40 m3/tonnes FFB  
2019:  
- POM: 1.58 m3/tonnes FFB  
- COM: 1.11 m3/tonnes FFB  
- SOM: 2.43 m3/tonnes FFB |
| 87 | Progress towards commitment on water use intensity | **Disable if only a trader or if the company has no palm oil processing facilities, including mills. Input figures**  
**Scope**  
Comprehensive: Reports a reduction in water use intensity (i.e. water use per tonne of product) over time, at least every 2 years, or already met target.  
Limited: Report figures on water use intensity but intensity not improving; report progress but not as water use | The time-bound commitment for water use intensity was to reach a maximum of 2.5 m3/tonnes FFB in 2017 and in 2018. This target has been met across all palm oil operations:  
2017:  
- POM: 1.54 m3/tonnes FFB  
- COM: 1.68 m3/tonnes FFB |
| 88 | **Water use intensity** | **Yes: 1 point.** Report water use intensity figures. Input figure.  
**Partial: 0.5 points.** If not clear figures relate to palm oil operations or does not cover whole scope of palm oil operations e.g. only report for one country of operation; or data between 2 and 5 years old.  
**No: 0 points.** No data; data > 5 years old; or undated | The time-bound commitment for water use intensity was to reach a maximum of 2.5 m³/tonnes FFB in 2017 and in 2018. This target has been met across all palm oil operations:  
2017:  
- POM: 1.54 m³/tonnes FFB  
- COM: 1.68 m³/tonnes FFB  
- SOM: 2.39 m³/tonnes FFB  
2018:  
- POM: 1.30 m³/tonnes FFB  
- COM: 1.03 m³/tonnes FFB  
- SOM: 2.40 m³/tonnes FFB  
2019:  
- POM: 1.58 m³/tonnes FFB  
- COM: 1.11 m³/tonnes FFB  
- SOM: 2.43 m³/tonnes FFB  
Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html |
<table>
<thead>
<tr>
<th>89</th>
<th>Time-bound commitment to improve water quality (BOD and COD)</th>
<th>Disable if only a trader or if the company has no palm oil processing facilities, including mills. Input targets for BOD and COD in explanation</th>
</tr>
</thead>
</table>
|    | **Yes: 1 point.** Time-bound commitment to improve both BOD and COD; or commitment to be within legal limits; or are already within legal limits. **Partial: 0.5 points.** Commitment only refers to a limited sub-set of company operations (i.e. some mills); or limited set of water quality measures (i.e. only either BOD or COD); or commitment to improve water quality, but this is not time-bound. **No: 0 points.** No commitment or general commitment to water quality not referring to BOD or COD (record details of any other commitments in notes field) | BOD and COD are measured for all company operations. For COD there are no quality standards set. The company commits to keep the BOD below the Quality Standard of maximum 5,000 on a continuous basis. BOD is shown to be below this maximum, which is shown in the data below: 2017:  
- POM: 635  
- COM: 540  
- SOM: 652  
2018:  
- POM: 947  
- COM: 1,040  
- SOM: 820  
2019:  
- POM: 1,784  
- COM: 1,620  
- SOM: 1,444 |

Source: [https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html](https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html)
| 90 | Progress towards commitment on water quality (BOD and COD) | **Disable if only a trader or if the company has no palm oil processing facilities, including mills**  
**Scope**  
**Comprehensive:** Reports an improvement in both BOD and COD over time, at least every 2 years; or company reports that BOD and COD are within specified legal limits.  
**Limited:** Report progress on water quality, but not on target to meet commitment/progressing towards targets for both BOD and COD or only report figures for BOD or COD; or data between 2 and 5 years old.  
**Insufficient:** No data; or report water quality figures but not clearly improving water quality; or only states within legal limits but does not specify what those limits are, or data > 5 years old  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.*  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient | The quality of air, river water, ground water and tap water is monitored regularly across the group’s plantations and employee facilities to ensure that their biological oxygen demand (“BOD”) and chemical oxygen demand (“COD”) remain within the applicable regulatory standards. The group’s mills operate a zero-effluence policy, whereby no by-products resulting from the production of CPO or CPKO are expelled into local water courses. BOD and COD are measured for all company operations. For COD there are no quality standards set. (source: Annual Report 2018)  
The company commits to keep the BOD below the Quality Standard of maximum 5,000 on a continuous basis. BOD is shown to be below this maximum, which is shown in the data below:  
**BOD 2017:**  
- POM: 635  
- COM: 540  
- SOM: 652  
**BOD 2018:**  
- POM: 947  
- COM: 1,040  
- SOM: 820  
**Source:** https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html |  
91 | Treatment of palm oil mill effluent (POME) and/or palm | **Disable if only a trader or if the company has no palm oil mills or refineries**  
**Scope**  
**Comprehensive:** Treat POME and/or PORE  
**Scope**  
**Comprehensive:** Treat POME and/or PORE | POME that is not used for methane production, as well as POME produced at SOM and the digested POME residue of methane production is treated in the traditional manner by being pumped through a series of open ponds to
<table>
<thead>
<tr>
<th>Commitment to protect natural waterways through buffer zones</th>
<th>(i.e. do not just discharge into waterways without treatment in ponds or similar). <strong>Limited</strong>: If mention treat wastewater but do not mention POME and/or PORE explicitly. <strong>Insufficient</strong>: No evidence of wastewater treatment. <strong>Scoring</strong> Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter. <strong>Yes</strong>: 1.0 point: comprehensive, externally verified. <strong>Partial</strong>: 0.75 points: limited, externally verified; OR comprehensive, self-reported. <strong>Partial</strong>: 0.5 points: limited, self-reported. <strong>No</strong>: 0 points: insufficient. <strong>Source</strong>: <a href="https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint.html">https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint.html</a></th>
<th>reduce its biological oxygen demand (&quot;BOD&quot;) and then used for land application in flat beds between rows of oil palm, allowing the remaining nutrient content to be used as a fertiliser. The BOD of the POME in the final open pond at each mill is tested on a monthly basis by a third party to ensure that it is below the legal limit for land application in Indonesia. All three mills continued to meet this standard in 2017. <strong>Source</strong>: <a href="https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint.html">https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint.html</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>92</td>
<td>Disable if only a processor/trader</td>
<td>The company has committed to the &quot;Protection of riparian zones&quot; by implementing and maintaining buffers of natural vegetation on both sides of natural watercourses. These zones have been defined by HCV assessments. Biodiversity surveys, monitoring and assessments take place inside of these areas. These are thus verified by the HCV ALS. <strong>Source</strong>: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf</a></td>
</tr>
<tr>
<td>93</td>
<td>Disable if only a processor/trader</td>
<td>The company has committed to the &quot;Protection of riparian zones&quot; by implementing and maintaining buffers of natural vegetation on both sides of natural watercourses. These zones have been defined by HCV assessments. Biodiversity surveys, monitoring and assessments take place inside of these areas. These are thus verified by the HCV ALS. <strong>Scope</strong> <strong>Comprehensive</strong>: Company provides evidence that buffer or riparian zones are in place (e.g. maps, SOPs). <strong>Limited</strong>: limited evidence provided. <strong>Insufficient</strong>: No evidence. <strong>Scoring</strong></td>
</tr>
</tbody>
</table>
| Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  
[Additional points]: Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified). |

Source:  
Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf  
See also the map of the buffer zones on the next page.
Map of Buffer zones for Indicator 93
<table>
<thead>
<tr>
<th>Page</th>
<th>Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers</th>
<th><strong>Disable if only processor/trader</strong></th>
<th>The company is committed to the following policy:</th>
</tr>
</thead>
<tbody>
<tr>
<td>94</td>
<td>Yes: 1 point. Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides. <strong>Partial: 0.5 points.</strong> If only generally mention reducing chemical use; or commitment only covers pesticides or fertilisers (if both used); or commitment clearly does not cover all operations (e.g. only covers one country) <strong>No: 0 points.</strong></td>
<td>&quot;Minimise chemical usage: the use of chemicals will be minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers for organic fertilisers wherever possible. The herbicide Paraquat will not be used.&quot;</td>
<td>Source: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf</a></td>
</tr>
<tr>
<td>95</td>
<td><strong>For growers, disable if no suppliers including scheme smallholders and independent suppliers</strong></td>
<td>Yes: 1 point. Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides. <strong>Partial: 0.5 points.</strong> If only generally mention reducing chemical use; or commitment only covers pesticides or fertilisers (if both used); or do not specify/not clear policy applies to all suppliers <strong>No: 0 points.</strong></td>
<td>The company is committed to the following policy:</td>
</tr>
<tr>
<td>96</td>
<td><strong>Disable if only a processor/trader</strong></td>
<td>In 2017, the inorganic fertiliser use was 1.1 tonnes/hectare and in 2018, it was 0.2 tonnes/ha. <strong>Scope</strong></td>
<td>Source: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf</a></td>
</tr>
<tr>
<td></td>
<td><strong>Comprehensive:</strong> Report reduction (% or vol) in use of pesticides or fertilisers <strong>Limited:</strong> Report reduction but no figures reported; or data between 2 and 5 years old <strong>Insufficient:</strong> No data; data &gt; 5 years old; or undated. <strong>Scoring</strong> <strong>Note:</strong> Companies may report progress in multiple ways but are awarded points for</td>
<td><strong>Between 2016 and 2018, the use of chemicals for weed control decreased from 61% to 53% of the initially planned volume due to maximising manual weed control.</strong></td>
<td></td>
</tr>
<tr>
<td>Score</td>
<td>Description</td>
<td>Example</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-------------</td>
<td>---------</td>
<td></td>
</tr>
<tr>
<td>Yes: 1.0 point</td>
<td>Comprehensive, externally verified</td>
<td>In 2015, 61% of the initial workplan was completed. In 2016, 48% of the initial workplan was completed. In 2017, 44% of the initial workplan was completed. In 2018, 53% of the initial workplan was completed.</td>
<td></td>
</tr>
<tr>
<td>Partial: 0.75 points</td>
<td>Limited, externally verified; or comprehensive, self-reported</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Partial: 0.5 points</td>
<td>Limited, self-reported</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No: 0 points</td>
<td>Insufficient</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**[Additional points]: Up to 1 point**
Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

<table>
<thead>
<tr>
<th>Chemical usage per ha or list of chemicals used</th>
<th>State in explanation</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes: 1.0 point</td>
<td>Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used in palm oil operations</td>
<td>In 2017, the inorganic fertiliser use was 1.1 tonnes/hectare and in 2018, it was 0.2 tonnes/ha</td>
</tr>
<tr>
<td>Partial: 0.5 points</td>
<td>Chemical usage figures only for some parts of company; or unclear what figures relate to; or figure between 2 and 5 years old.</td>
<td>List of herbicides used: Glyphosate IPA, Methyl methulfuron, Fluroxipyr ME, Ammonium glufosinat, Triclopyr, 2,4-Dimethyl amine.</td>
</tr>
<tr>
<td>No: 0 points</td>
<td>No data; data &gt; 5 years old; or undated.</td>
<td>Source: <a href="https://www.rea.co.uk/websites/reaholding/splc/English/3400/chemicals.html">https://www.rea.co.uk/websites/reaholding/splc/English/3400/chemicals.html</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commitment to no use of paraquat</th>
<th>Disable if only processor/trader</th>
<th>The company is committed to the following policy:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes: 1 point</td>
<td>Commitment to not use paraquat or only use in emergency/exceptional circumstances.</td>
<td>&quot;Minimise chemical usage: the use of chemicals will be minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers for organic fertilisers wherever possible. The herbicide Paraquat will not be used.&quot;</td>
</tr>
<tr>
<td>Partial: 0.5 points</td>
<td>Time-bound plan for phasing out; or does not cover all operations.</td>
<td>Scope: this policy applies to the operations of any company within the REA Group and its employees. This includes third party contractors operating within the REA Group’s plantations.</td>
</tr>
<tr>
<td>No: 0 points</td>
<td>Only general statement that will phase-out that is not time-bound.</td>
<td>Source: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/compani">https://www.rea.co.uk/download/compani</a></td>
</tr>
</tbody>
</table>

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**Note:** The table above uses the highest scoring category system for evaluating compliance and performance. The criteria for scoring are detailed in the table, along with examples of how these criteria have been applied in specific years. Additional points are awarded based on the percentage area/volume currently RSPO certified. Chemical usage and commitment to no use of paraquat are also detailed, with examples provided for each category. The company's commitment to minimising chemical usage and the specific policies they have in place are also highlighted. All data and commitments are supported by sources provided within the text.
| 99 | Commitment to no use of paraquat applies to all sourcing | For growers, disable if no suppliers including scheme smallholders and independent suppliers | The company is committed to the following policy:

"Minimise chemical usage: the use of chemicals will be minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers for organic fertilisers wherever possible. The herbicide Paraquat will not be used."

Scope: this policy applies to the operations of any company within the REA Group and its employees. This includes third party contractors operating within the REA Group’s plantations.

Source: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf |
| 100 | Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides | Disable if only processor/trader | The company has a commitment not to use WHO Class 1A and 1B pesticides or only to be used in an emergency / extraordinary situation

Source: Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf |
| 101 | Commitment to no use of World Health Organisation | For growers, disable if no suppliers including scheme smallholders and independent suppliers | The company has a commitment not to use WHO Class 1A and 1B pesticides or only to be used in an emergency / extraordinary situation |

Yes: 1 point. Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances applies to all suppliers.
Partial: 0.5 points. Time-bound plan for phasing out; or do not specify/not clear policy applies to all suppliers
No: 0 points. Only general statement that will phase-out that is not time-bound.
<table>
<thead>
<tr>
<th>Section</th>
<th>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention</th>
<th>Description</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>102</td>
<td>Disable if only processor/trader</td>
<td>Yes: 1 point. Commitment to not use WHO Class 1A and 1B pesticides or only to be used in an emergency / extraordinary situation</td>
<td>Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">Link</a></td>
</tr>
<tr>
<td>103</td>
<td>Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all sourcing</td>
<td>For growers, disable if no suppliers including scheme smallholders and independent suppliers</td>
<td>Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015: <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf">Link</a></td>
</tr>
</tbody>
</table>
| 104 | Integrated Pest Management (IPM) approach | **Disable if only a processor/trader**

**Scope**

Comprehensive: Clearly have an integrated pest management approach. e.g. clear statement or provide evidence that using natural pest control, use of cover crops to suppress pests, figures showing reduction in chemical pesticide use, etc.

Limited: Mention IPM, but unclear if implementing this; or only describe what IPM is.

Insufficient: No evidence of implementation of IPM approach.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

Yes: 1.0 point: comprehensive, externally verified

Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported

Partial: 0.5 points: limited, self-reported

No: 0 points: insufficient

[**Additional points**]: Up to 1 point:

Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

| 362 | contractors operating within the REA Group’s plantations. | The company is committed to Integrated pest and disease control by implementing the following policy:

"Minimise chemical usage: the use of chemicals will be minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers for organic fertilisers wherever possible. The herbicide Paraquat will not be used."

**Source:**

Environment and Biodiversity Conservation Policy No. 003 /BOD_REA/ P/ II / 2015:

https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/Responsible_Development_Policy_3.pdf

Implementation of integrated pest management is as follows:

The group’s long established Integrated Pest Management system aims to prevent pest outbreaks by boosting biological control. In order to optimise natural pest control, REA Group has planted species of plants known to attract natural predators of the major leaf eating pests of oil palms, including Bagworms and Nettle Caterpillars. These species (Turnera subulata, Turnera Ulmifolia, Antigono leptopus) are planted at regular intervals along roads and on the corners of oil palm sub blocks throughout the group’s plantations.

In addition to this, the company:

- Plants a Beneficial Plant to protect natural enemies & pest predators
- Monitors regularly with an Early Warning System
- Conduct training and outreach to employees whose work is specifically focused on minimising pests & diseases
- Conducts chemical control of pests at the level of critical populations with timely and
pesticide doses
- Monitors after controlling
- Maintains the presence of predators & natural enemies

See photos of the implementation of Integrated Pest Management
Source: https://www.rea.co.uk/websites/reaholding/splc/English/3400/chemicals.html
Kegiatan Sosialisasi & Pelatihan Monitoring dan Pengendalian Hama & Penyakit

Monitoring book Pest & Diseases
| 105 | Commitment to human rights | Yes: 1 point. Commits to the UN Declaration on Human Rights or UN Guiding Principles on Business and Human rights (also known as the UN Ruggie Principles or Ruggie Framework of “Protect, Respect and Remedy”) or commit to human rights principles as part of being UN Global Compact member. Partial: 0.5 points. Commit to respect human rights, but do not reference the UN Declaration of Human Rights or equivalent; or company only commits to human rights in relation to its employees; or commitment only covers some of a company's operations No: 0 points. Only mention human rights, but no clear commitment. N.B. Record if reference found to another international declaration on human rights. To be reviewed on a case by case basis. | "The company and its subsidiary companies (REA Group) recognise their duty to respect and support the internationally recognised human rights expressed in the International Bill of Human Rights and conventions of the International Labour Organisation’s Declaration on Fundamental Principles and Rights at work, as well as the relevant Indonesian regulations. The REA Group actively works to prevent, mitigate and, where necessary, remediate, any infringement of the human rights of any person affected by its operations. The Cooperation Agreements between REAK and third parties indicate" Source: Human Rights Policy 002/BOD_REA/P/II/2015 https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf The company and its subsidiaries have implemented the human rights policies and these apply to third parties which is agreed on by Cooperation Agreements. |
| 106 | Commitment to human rights applies to all sourcing | For growers, disable if have no suppliers including scheme smallholders and independent suppliers Yes: 1 point. Commitment to the UN Declaration on Human Rights or UN Guiding Principles on Business and Human rights (also known as the UN Ruggie Principles or Ruggie Framework of “Protect, Respect and Remedy”) applies to scheme smallholders and independent suppliers (if have both, or only to one if only have one). Partial: 0.5 points. Unclear commitment; or do not specify/not clear policy applies to all suppliers No: 0 points. | "The company and its subsidiary companies (REA Group) recognise their duty to respect and support the internationally recognised human rights expressed in the International Bill of Human Rights and conventions of the International Labour Organisation’s Declaration on Fundamental Principles and Rights at work, as well as the relevant Indonesian regulations. The REA Group actively works to prevent, mitigate and, where necessary, remediate, any infringement of the human rights of any person affected by its operations. The Cooperation Agreements between REAK and third parties indicate" Source: Human Rights Policy 002/BOD_REA/P/II/2015 |
The company and its subsidiaries have implemented the human rights policies and these apply to third parties which is agreed on by Cooperation Agreements.

| 107 | Progress on human rights commitment | **Scope**
|     | **Comprehensive**: The company provides evidence of actions taken to implement its human rights policies, e.g. giving training to employees on its human rights policies; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on human rights  
**Limited**: Limited details given; or data between 2 and 5 years old.  
**Insufficient**: No data; data > 5 years old; or undated. | The following actions are taken to implement the company’s human rights policies:

- Socialisation by HRD takes place to all employees, meaning the team will go to all employees of the company, including all estates and all departments  
- HRD is responsible for the implementation of the human rights policies

| 108 | Commitment to respect legal and customary land tenure rights | **Disable if only a trader**
|     | **Yes: 1 point.** Commitment/respect for legal and customary (or traditional) land tenure (or property) rights; or for ownership and access/use land rights, or commit to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security  
**Partial: 0.5 points.** Only commits to | REAK commits to respect legal and customary (or traditional) land tenure (or property) rights or for ownership and access/use land rights by the following policy (a.o.):

"The Free, Prior & Informed Consent (FPIC) of local communities will be obtained prior to development: the REA Group will endeavour to ensure that everyone with legal, customary (or traditional) land tenure and/or ownership
| 109 | Commitment to legal and customary land rights applies to all sourcing | **For growers, disable if have no suppliers including scheme smallholders and independent suppliers**

**Yes: 1 point.** Commitment/respect for legal and customary (or traditional) land tenure (or property) rights applies to all suppliers (direct and indirect). May also commit to respect ownership and access/use land rights, or commit to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security

**Partial: 0.5 points.** Only commits to customary/traditional/use land rights; or only legal land rights; or only mention in relation to FPIC; or do not specify/not clear policy applies to all suppliers .

**No: 0 points.** Only mentions legal land ownership.

N.B. Commitment to legal and customary rights may not be in the same place. | REAK commits to respect legal and customary (or traditional) land tenure (or property) rights or for ownership and access/use land rights by the following policy (a.o.):

"The Free, Prior & Informed Consent (FPIC) of local communities will be obtained prior to development: the REA Group will endeavour to ensure that everyone with legal, customary (or traditional) land tenure and/or ownership and/or access/use rights to the land is identified and fully understands the positive and negative implications of the proposed oil palm development."

**Source:**
Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html

The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy."

Commitment to legal and customary/use land rights; or only legal land rights; or only mention in relation to FPIC.

**No: 0 points.** Only mentions legal land ownership.

N.B. Commitment to legal and customary rights may not be in the same place.

The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA
|  | Details of process for addressing land conflicts available | Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy”.

| 110 | **Disable if only a trader**

**Yes:** 1 point. Reports the process for addressing land conflicts, such as land conflict resolution process, or similar.

**Partial:** 0.5 points Reports that have land conflict process, but very limited detail; or that have conflict process, but unclear if covers land conflicts.

**No:** 0 points. | The company has a process in place to resolve land conflicts. See flowchart on the next page |
FLOW CHART
TAHAPAN PENANGANAN KLAIM LAHAN

Receipt of Complaints / Land Claims

Identification

1) Fill out the External Complaint Form
2) Making a Receipt

Conduct Participatory Mapping and coordinate with village government representatives to obtain information on whether the claimant has legal documents on the claimed area

Verification

Perform a detailed analysis based on data owned by the company (previous plantation opening data, Tali Asih data, compensation data, etc.), involving estate operations, the Internal Audit Department, the Survey and Mapping Department, the Legal Department, and operations Estate

Drafting and Submission
Letter of Response / Company Response

Claims to have a legal basis

Claims have no legal document

Refer to SOP New Land Compensation (REA BPODCA NLC points 6.3.5 to point 6.3.12)

Rejected, Claims Resolved Through Legal Process

Not Agreed / Declined

Claimed Received:
- Mediation and Negotiation
- Payment of Rights Replacement
- Payment of Losses and Damages
- Rehabilitation of Affected Land and Forests
- Returning Land to the Community

Agreed (FINAL)
<table>
<thead>
<tr>
<th>111</th>
<th><strong>Commitment to respect indigenous and local communities' rights</strong></th>
<th><strong>Disable if only a trader</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Yes: 1 point.</strong> Commits to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169); or a standalone commitment to ILO 169.</td>
<td>REAK's policy shows:</td>
</tr>
</tbody>
</table>
|     | **Partial: 0.5 points.** Do not reference the UN Declaration/ILO, but do commit to local communities and/or indigenous rights; or only mention local communities and indigenous rights in relation to land tenure or FPIC. | "Commitment to indigenous and local communities' rights: the REA Group will base its' commitment to indigenous and local communities' rights on the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and ILO Indigenous and Tribal Peoples Convention (no. 169)."
|     | **No: 0 points.** | Source: Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: [https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html](https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html) |
|     | **For growers, disable if have no suppliers including scheme smallholders and independent suppliers** | The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy". |
|     | **Yes: 1 point.** Commitment to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169), or a standalone commitment to ILO 169, applies to all suppliers (direct and indirect). | Source: Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: [https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html](https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html) |
|     | **Partial: 0.5 points.** Do not reference the UN Declaration/ILO, but do commit to local communities and/or indigenous rights; or only mention local communities and indigenous rights in relation to land tenure or FPIC; or do not specify/not clear policy applies to all suppliers. | The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy". |
|     | **No: 0 points.** | |
| 113 | Examples of local stakeholder engagement to prevent conflicts | **Disable if only a trader**

**Scope**

**Comprehensive:** If multiple examples/evidence of local stakeholder engagement activities beyond FPIC (e.g. participatory mapping, permanent staff with responsibility, drop in days)

**Limited:** Only mentions one example of local stakeholder engagement activities.

**Insufficient:** No examples/evidence provided.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

**Yes:** 1.0 point: comprehensive, externally verified

**Partial:** 0.75 points: limited, externally verified; OR comprehensive, self-reported

**Partial:** 0.5 points: limited, self-reported

**No:** 0 points: insufficient

**[Additional points]:** Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

| 114 | Commitment to free, prior and informed consent (FPIC) | **Disable if only a trader**

**Yes:** 1 point. Commitment that FPIC is respected across all operations or similar.

**Partial:** 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); or unclear commitment; or if do not state own commitment but are RSPO member, as commit under RSPO NPP.

**No:** 0 points.

| Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy.”

Already for years, the company has a motivated Community Development team who is responsible for community relations and community support. This includes FPIC and activities that go beyond FPIC. For example, *regular individual discussions* with village members and with the (customary) head of village. In carrying out activities in the villages surrounding the company, the Community Development team thus always involves community representatives in the village, so that each activity carried out is the result of discussion and is determined jointly between the community and the company. This also means that for determining the area of farmers’ land, *participatory mapping* is carried out together with the management of the cooperative and the land owner.

REAK’s policy shows:

> “The Free, Prior & Informed Consent (FPIC) of local communities will be obtained prior to development: the REA Group will endeavour to ensure that everyone with legal, customary (or traditional) land tenure and/or ownership and/or access/use rights to the land is identified and fully understands the positive and negative implications of the proposed oil palm development.”

**Source:**

Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision:
| 115 | Commitment to free, prior and informed consent (FPIC) applies to all sourcing | **For growers, disable if have no suppliers including scheme smallholders and independent suppliers**  
**Yes: 1 points.** Commitment that FPIC is respected applies to all suppliers (direct and indirect).  
**Partial: 0.5 points.** Unclear commitment; or do not specify/not clear policy applies to all suppliers.  
**No: 0 points.** | REAK's policy shows:  
"The Free, Prior & Informed Consent (FPIC) of local communities will be obtained prior to development: the REA Group will endeavour to ensure that everyone with legal, customary (or traditional) land tenure and/or ownership and/or access/use rights to the land is identified and fully understands the positive and negative implications of the proposed oil palm development."  
**Source:**  
Responsible Development Policy No. 005 / BOD_REA / P / II / 2015 revision: https://www.rea.co.uk/websites/reaholding splc/English/3100/what-policies-has-rea-implemented_.html  
The scope of this policy is: the policy "applies to all land developed by the REA Group that will be either owned by the Group itself or its associated smallholder cooperatives. The REA Group will put in place measures designed to ensure that third party contractors involved in the development of this land also adhere to this policy". |
| 116 | Details of free, prior and informed consent (FPIC) process available | **Disable if only a trader**  
**Yes: 1 point.** Flowchart, details of steps taken or description of methodology detailing how FPIC principle is operationalised.  
**Partial: 0.5 points.** Process available but limited detail; or only a case study of how | To obtain legal certainty of legal ownership of land to be compensated, there are several steps taken by the company:  
(1) individual discussions and land identification by a.o. participatory mapping with the individuals that indicate to be land owners and accompanied by government |
| 117 | Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced | Yes: 1 point: Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced, for example: access and control over forest resources, land, technology, financial resources, training, and information. **Partial: 0.5 points:** Commitment but no details of types of support provided; or commitment clearly does not cover all operations (e.g. only covers one country) **No: 0 points** | The company commits to Equal Opportunities:  
"The REA Group actively promotes diversity in the workplace and does not tolerate discrimination based on differences in age, disability, ethnicity, gender, marital status, political persuasion, race, religion or sexual orientation in recruitment, dismissal or promotion"  
**Source:** Human Rights Policy 002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |
| 118 | Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced, | For growers, disable if no suppliers including scheme smallholders and independent suppliers  
Yes: 1 point: Commitment to support the inclusion of women across palm oil operations, including addressing barriers faced, applies to all suppliers. For example: access and control over forest resources, land, technology, financial resources, training, and information. | The company commits to Equal Opportunities:  
"The REA Group actively promotes diversity in the workplace and does not tolerate discrimination based on differences in age, disability, ethnicity, gender, marital status, political persuasion, race, religion or sexual orientation in recruitment, dismissal or promotion" |
<table>
<thead>
<tr>
<th>Commitment to mitigate impacts on food security</th>
<th><strong>Disability if only processor/trader</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Yes: 1 point.</strong> Commitment to ensure food security for local communities through assisting with crop diversity and/or security of food prices. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increase market access to village communities; training/education on sustainable agricultural practices; provision of equipment <strong>Partial: 0.5 points.</strong> If only mention food security or access to food, but not clearly in relation to local communities. <strong>No: 0 points.</strong></td>
<td></td>
</tr>
<tr>
<td>N.B. Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs. Already for years, the company has a motivated Community Development team who is responsible for community relations. The company is committed to ensuring food security for the local communities, focused on the full sourcing area, through assisting with crop diversity, access to food and market access. Already for years, the company has a motivated Community Development team who is responsible for community relations and community support. The team focuses on providing the communities with support regarding the provision of agricultural facilities in the form of seeds/seedlings, rice, vegetables, fertilisers and preparing rice fields for the villagers and farmers in the villages around the company through the &quot;COMDEV&quot; program. For example, the Community Development team conducts training for catfish farmers, so that farmers are able to maintain catfish until they can be harvested. The Community Development team has also supported in agricultural and livestock production by the farmers and has helped in marketing the products, so that farmers have access to markets and food security both for the farmers and the inhabitants of the village. Also, a rice planting program has been developed through an Integrated agricultural group of a village. The group has already harvested rice three times. The rice produced is sufficient to meet the food needs of the village which are sold at a price that can be reached by the village community and the benefits obtained will be used for further operations of the agricultural group. Further, the Community Development team has recently been integrated with the Oil</td>
<td>Source: Human Rights Policy 002/BOD_REA/P/II/2015 <a href="https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf">https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf</a></td>
</tr>
</tbody>
</table>
The Smallholder team, who's main focus is on supporting oil palm. Together, the teams try to focus on crop diversification, also by preventing that all smallholders convert their farms to oil palm, or that smallholders convert all their land to oil palm.

| 120 | Commitment to mitigate impacts on food security applies to all sourcing | For growers, **disable if no independent suppliers or if only source from scheme smallholders**

**Yes:** 1 point. Commitment for all suppliers to ensure food security for local communities through assisting with crop diversity and/or security of food prices. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increase market access to village communities; training/education on sustainable agricultural practices; provision of equipment

**Partial:** 0.5 points. If only mention food security or access to food, but not clearly in relation to local communities; or do not specify/not clear policy applies to all suppliers.

**No:** 0 points.

N.B. Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs.

Already for years, the company has a motivated Community Development team who is responsible for community relations. The company is committed to ensuring food security for the local communities, focused on the full sourcing area, through assisting with crop diversity, access to food and market access. Already for years, the company has a motivated Community Development team who is responsible for community relations and community support. The team focuses on providing the communities with support regarding the provision of agricultural facilities in the form of seeds/seedlings, rice, vegetables, fertilisers and preparing rice fields for the villagers and farmers in the villages around the company through the "COMDEV" program. For example, the Community Development team conducts training for catfish farmers, so that farmers are able to maintain catfish until they can be harvested. The Community Development team has also supported in agricultural and livestock production by the farmers and has helped in marketing the products, so that farmers have access to markets and food security both for the farmers and the inhabitants of the village. Also, a rice planting program has been developed through an Integrated agricultural group of a village. The group has already harvested rice three times. The rice produced is sufficient to meet the food needs of the village which are sold at a price that can be reached by the village community and the benefits obtained will be used for further operations of the agricultural group.

Further, the Community Development team has recently been integrated with the Oil
Already for years, the company has a motivated Community Development team who is responsible for community relations. The company is committed to ensuring food security for the local communities, focused on the full sourcing area, through assisting with crop diversification, access to food and market access. Already for years, the company has a motivated Community Development team who is responsible for community relations and community support. The team focuses on providing the communities with support regarding the provision of agricultural facilities in the form of seeds/seedlings, rice, vegetables, fertilisers and preparing rice fields for the villagers and farmers in the villages around the company through the "COMDEV" program. For example, the Community Development team conducts training for catfish farmers, so that farmers are able to maintain catfish until they can be harvested. The Community Development team has also supported in agricultural and livestock production by the farmers and has helped in marketing the products, so that farmers have access to markets and food security both for the farmers and the inhabitants of the village. Also, a rice planting program has been developed through an Integrated agricultural group of a village. The group has already harvested rice three times. The rice produced is sufficient to meet the food needs of the village which are sold at a price that can be reached by the village community and the benefits obtained will be used for further operations of the agricultural group.

Further, the Community Development team has recently been integrated with the Oil palm Smallholder team, who's main focus is on supporting oil palm. Together, the teams try to focus on crop diversification, also by preventing that all smallholders convert their farms to oil palm, or that smallholders convert all their land to oil palm.

**Scope**

**Comprehensive:** The company reports multiple examples of activities conducted to mitigate impacts on food security. Examples include: assistance to crop diversity, security of food prices, agricultural training

**Limited:** If only mention food security activities generally but do not provide specific examples; or only provide one example; or reported activities between 2 and 5 years old

**Insufficient:** No data; data > 5 years old; or undated.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

Yes: 1.0 point: comprehensive, externally verified

Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported

Partial: 0.5 points: limited, self-reported

No: 0 points: insufficient

**[Additional points]:** Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).
palm Smallholder team, who's main focus is on supporting oil palm. Together, the teams try to focus on crop diversification, also by preventing that all smallholders convert their farms to oil palm, or that smallholders convert all their land to oil palm.

| 122 | Commitment to provide essential community services and facilities | **Disable if only a processor/trader**  
**Yes:** 1 point. Commitment to provide essential community services and facilities.  
**Partial:** 0.5 points. Unclear commitment or commitment clearly does not cover all of the company's operations (e.g. only covers one country)  
**No:** 0 points.  

Already for years, the company has a motivated Community Development team who is responsible for community relations. In the past 2 years specifically, the company through the COMDEV program has supported materials for the construction of traditional lamin (customary office), religion building (mosk or church), repair of sports facilities, provision of water treatment facilities in multiple villages, regular repair of public roads, supporting arts and cultural activities (Erau Festival, Mecaq Undat), supplementary nutrition for toddlers, and support for educational activities.

| 123 | Progress on commitment to provide essential community services and facilities | **Disable if only a processor/trader**  
**Scope**  
**Comprehensive:** The company reports multiple examples of facilities and/or services that have been provided to communities. Examples include: schools built and/or maintained; medical centres built and/or maintained; access to vaccines and medication; access to clean, drinkable water; access to electricity; housing provided and/or maintained; other buildings provided, as agreed with the local communities.  
**Limited:** If only mention providing facilities and/or services generally but do not provide specific examples; or only provide one example; or reported activities between 2 and 5 years old.  
**Insufficient:** No data; data > 5 years old; or undated.  

**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*  
Yes: 1.0 point: comprehensive, externally verified.
| 124 | Commitment to respect all workers' rights | Yes: 1 point. Commitment to respect workers' (or labour) rights, specifying all workers, including both permanent (or direct) and temporary (or indirect, migrant, casual, etc.) employees or all employees. Partial: 0.5 points. If only mention workers' rights without specifying scope of the commitment (i.e. whether it covers all types of employees). No: 0 points. | "The company and its subsidiary companies (REA Group) recognise their duty to respect and support the internationally recognised human rights expressed in the International Bill of Human Rights and conventions of the International Labour Organisation's Declaration on Fundamental Principles and Rights at work, as well as the relevant Indonesian regulations. The REA Group actively works to prevent, mitigate and, where necessary, remediate, any infringement of the human rights of any person affected by its operations."

Source: Human Rights Policy 002/BOD_REA/P/II/2015
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf

Agreements between the company and each individual supplier (including smallholders) are agreed upon and signed that state that the supplier must comply with the REA Group policies on health & safety, environmental protection and all other SOPs and policies, including the human rights policy.

For growers, disable if no suppliers including scheme smallholders and independent suppliers

Yes: 1 point. Commitment to respect workers' (or labour) rights applies to all suppliers (direct and indirect), specifying all workers, including both permanent (or

| 125 | Commitment to respect all workers' rights applies to all sourcing | "The company and its subsidiary companies (REA Group) recognise their duty to respect and support the internationally recognised human rights expressed in the International Bill of Human Rights and conventions of the International Labour Organisation's Declaration on Fundamental Principles and |
Rights at work, as well as the relevant Indonesian regulations. The REA Group actively works to prevent, mitigate and, where necessary, remediate, any infringement of the human rights of any person affected by its operations."  

Source:  
Human Rights Policy 002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf

Agreements between the company and each individual supplier (including smallholders) are agreed upon and signed that state that the supplier must comply with the REA Group policies on health & safety, environmental protection and all other SOPs and policies, including the human rights policy.

<table>
<thead>
<tr>
<th>126</th>
<th>Progress on commitment to respect all workers' rights</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scope</strong></td>
<td>The company provides evidence of actions taken to implement its workers' rights policies, e.g. giving training to employees on workers' rights, setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on workers' rights</td>
</tr>
<tr>
<td><strong>Comprehensive</strong>:</td>
<td>The company provides evidence of actions taken to implement its workers' rights policies, e.g. giving training to employees on workers' rights, setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate negative impacts on workers' rights</td>
</tr>
<tr>
<td><strong>Limited</strong>:</td>
<td>Limited details given; or data between 2 and 5 years old.</td>
</tr>
<tr>
<td><strong>Insufficient</strong>:</td>
<td>No data; data &gt; 5 years old; or undated.</td>
</tr>
</tbody>
</table>

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient

**[Additional points]**: Up to 1 point:  
Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO
| 127 | **Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles** | **Yes: 1 point.** Commit to all Fundamental ILO Conventions either by stating commit to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. state “freedom of association”); or state they commit to the ILO’s Declaration on Fundamental Principles and Rights at Work or commit to Free and Fair Labour Principles.  
**Partial: 0.5 points.** Refer to four or more ILO Conventions.  
**No: 0 points.** Refer to less than four ILO conventions.  
Eight Fundamental ILO Conventions: Freedom of Association (No. 87); Right to Organise and Collective Bargaining (No. 98); No Forced Labour (No. 29 & No. 105); Minimum Age (No. 138); Worst Forms of Child Labour (No. 182); Equal Remuneration (No. 100); No Discrimination (No. 111) | REA Group is committed to:  
"Freedom of Association: the REA Group respects the rights of employees and contract workers to form and join trade unions and bargain collectively, in accordance with national and international regulations"  
Source:  
Human Rights Policy 002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf  
The company and its subsidiaries have implemented the human rights policies and these apply to third parties which is agreed on by Cooperation Agreements.  
Currently, REA Group has multiple trade unions in place which are registered at the district Government’s Office, including the REA Kaltim Workers Union (SP REA Kaltim), the Workers’ Federation of the Indonesian Labor Federation (SP FBI) and the Workers’ Union of the Islamic Workers’ Union (SP Gabkasi). |
| 128 | **Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all sourcing** | For growers, disable if no suppliers including scheme smallholders and independent suppliers  
**Yes: 1 point.** Commitment to all Fundamental ILO Conventions applies to all suppliers, either by stating commit to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. state “freedom of association”); or state they commit to the ILO’s Declaration on Fundamental Principles and Rights at Work or commit to Free and Fair Labour Principles.  
**Partial: 0.5 points.** Refer to four or more | REA Group is committed to:  
"Freedom of Association: the REA Group respects the rights of employees and contract workers to form and join trade unions and bargain collectively, in accordance with national and international regulations"  
Source:  
Human Rights Policy 002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |
| ID | Commitment to eliminate gender related discrimination with regards to employment and occupation | ILO Conventions; or do not specify/not clear policy applies to all suppliers.  
No: 0 points. Refer to less than four ILO conventions.  
Eight Fundamental ILO Conventions: Freedom of Association (No. 87); Right to Organise and Collective Bargaining (No. 98); No Forced Labour (No. 29 & No. 105); Minimum Age (No. 138); Worst Forms of Child Labour (No. 182); Equal Remuneration (No. 100); No Discrimination (No. 111) | The company and its subsidiaries have implemented the human rights policies, and third parties need to adhere to all prevailing regulations of the company, which is stated in Cooperation Agreements signed by all parties.  
Currently, REA Group has multiple trade unions in place which are registered at the district Government’s Office, including the REA Kaltim Workers Union (SP REA Kaltim), the Workers' Federation of the Indonesian Labor Federation (SP FBI) and the Workers' Union of the Islamic Workers' Union (SP Gabkasi). |
|---|---|---|
| 129 | Commitment to eliminate gender related discrimination with regards to employment and occupation | Yes: 1 point. Commitment to prevent employment and occupation-related discrimination based on gender.  
Partial: 0.5 points. Commitment clearly does not cover all employees or operations (e.g. only covers one country).  
No: 0 points. | The company commits to Equal Opportunities:  
"The REA Group actively promotes diversity in the workplace and does not tolerate discrimination based on differences in age, disability, ethnicity, gender, marital status, political persuasion, race, religion or sexual orientation in recruitment, dismissal or promotion"  
Source:  
Human Rights Policy  
002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |
| 130 | Commitment to eliminate gender related discrimination with regards to employment and occupation applies to all suppliers | For growers, disable if no suppliers including scheme smallholders and independent suppliers  
Yes: 1 point. Commitment to prevent employment and occupation-related discrimination based on gender applies to all suppliers (direct and indirect).  
Partial: 0.5 points. Commitment clearly does not cover all employees; or do not specify/not clear policy applies to all suppliers  
No: 0 points. | The company commits to Equal Opportunities:  
"The REA Group actively promotes diversity in the workplace and does not tolerate discrimination based on differences in age, disability, ethnicity, gender, marital status, political persuasion, race, religion or sexual orientation in recruitment, dismissal or promotion"  
Source:  
Human Rights Policy  
002/BOD_REA/P/II/2015 |
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| 131 | **Percentage or number of temporary employees** | [Disable if only a trader or if no temporary employees](https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf) | The number of temporary staff in 2018 is 3,251 people.  
Source: Annual Report 2018 |
|   | **Yes: 1 point.** Number of temporary employees across all operations or for palm oil operations, if specified. Input number and/or %. Calculate % by dividing by total number of workers if % not reported directly by company.  
**Partial: 0.5 points.** Data between 2 and 5 years old; or does not cover whole scope of operations (i.e. only temporary employees in one country).  
**No: 0 points.** No data; data > 5 years old; or undated. |   |
| 132 | **Percentage or number of women employees** | [Commitment to pay at least minimum wage](https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf) | In 2018, women accounted for 27 per cent of the group’s workforce (2,577 out of 9,540 employees), including 17 per cent of the management team (13 out of 77 employees).  
The data on page 25 and 92 are not the same: the data on page 92 is the average of employees for the year rather than year end data as on page 25. The average employees for the year is higher than the year end data due to the sale of PBJ in 2018. |
|   | **Yes: 1 point.** Number of women employees across all operations or for palm oil operations, if specified. Input number and/or %. Calculate % by dividing by total number of workers if % not reported directly by company.  
**Partial: 0.5 points.** Data between 2 and 5 years old; or does not cover whole scope of operations (i.e. only women employees in one country).  
**No: 0 points.** No data; data > 5 years old; or undated. |   |
| 133 | **Commitment to pay at least minimum wage** |   | "The REA Group’s minimum wage for both casual and permanent employees is in line with the regulations applicable to the location of employment."  
Source:  
Human Rights Policy  
002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |
|   | **Yes: 1 point.** Commitment that all workers are paid at least the minimum wage.  
**Partial: 0.5 points.** Commitment clearly does not cover all workers (i.e. temporary workers paid less or only covers one country where the company operates).  
**No: 0 points.** No commitment in place. |   |
| 134 | **Commitment to pay at least minimum wage for growers, disable if no suppliers including scheme smallholders and producers** |   | "The REA Group’s minimum wage for both casual and permanent employees is in line with the regulations applicable to the location of employment."  
Source:  
Human Rights Policy  
002/BOD_REA/P/II/2015  
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |
|   |   |   | For growers, disable if no suppliers including scheme smallholders and producers |
|---|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   | **least minimum wage applies to all sourcing** | **independent suppliers**

**Yes: 1 point.** Commitment that all workers are paid at least the minimum wage applies to all suppliers (direct and indirect).

**Partial: 0.5 points.** Commitment clearly does not cover all workers (i.e. temporary workers paid less or only covers one country where the company operates); or do not specify/not clear policy applies to all suppliers

**No: 0 points.** No commitment in place.

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<table>
<thead>
<tr>
<th></th>
<th>Reporting of salary by gender</th>
<th>REA Group is committed and has paid workers' wages by not differentiating gender according to the Regency / City Minimum Wage (UMK) in accordance with regulations based on the Decree of the Governor of East Kalimantan each year.</th>
</tr>
</thead>
</table>
|   | **Input figure** | **Yes: 1 point.** The company reports salary by gender (e.g. the ratio of the basic salary and/or remuneration to men in line with GRI reporting).

**Partial: 0.5 points.** If unclear what the provided data relates to; or data clearly does not cover all employees (e.g. is only with the regulations applicable to the location of employment.)

---

135 | **Scope**

**Comprehensive:** Evidence that all workers are paid the minimum wage (e.g. using ratio of entry level wage to local minimum wage in line with GRI reporting).

**Limited:** Only shows evidence that some workers are paid minimum wage, e.g. only covers one country where the company operates; or data between 2 and 5 years old.

**Insufficient:** No data; data > 5 years old; or undated.

**Scoring**

*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

**Yes: 1.0 point:** comprehensive, externally verified

**Partial: 0.75 points:** limited, externally verified; OR comprehensive, self-reported

**Partial: 0.5 points:** limited, self-reported

**No: 0 points:** insufficient

**[Additional points]:** Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

---

136 | REA has paid workers' wages in accordance with the Regency / City Minimum Wage (UMK) in accordance with regulations based on the Decree of the Governor of East Kalimantan each year.

The Directors' Decree on the Minimum Wage shows that all employees are paid the minimum wage (Currently, only in Indonesian - will later be translated).

**Source: Directors' Decree on the Minimum Wage**
| 137 | Commitment to address occupational health and safety | Yes: 1 point. Commitment to address health and safety at work or similar for all workers. Partial: 0.5 points. Commitment does not cover all employees (i.e. only refer to health and safety at mills, but not on plantations) No: 0 points. | The company's commitment to address health and safety at work for all workers applies to all suppliers and contractors. - Internal Audit Integrated Sustainability Management System applies to mills, plantations and Plasma smallholders - Contractors and Suppliers have Safety Requirements included as an attachment to their cooperation agreement - Safety Management System is always under continuous improvement to meet regulations and standards at all time |
| 138 | Commitment to address occupational health and safety applies to all sourcing | For growers, disable if no suppliers including scheme smallholders and independent suppliers Yes: 1 point. Commitment to address health and safety at work for all workers applies to all suppliers Partial: 0.5 points. Commitment does not cover all employees (i.e. only refer to health and safety at mills, but not on plantations); or do not specify/not clear policy applies to all suppliers No: 0 points. | The company's commitment to address health and safety at work for all workers applies to all suppliers and contractors. - Internal Audit Integrated Sustainability Management System applies to mills, plantations and Plasma smallholders - Contractors and Suppliers have Safety Requirements included as an attachment to their cooperation agreement - Safety Management System is always under continuous improvement to meet regulations and standards at all time |
| 139 | Reduction of time lost due to work-based injuries | If only a trader, disable if trader does not have physical possession of traded product Scope Comprehensive: Reports a zero accident rate or an improvement in lost time rate (data must be reported every two years as a minimum and most recent figure must be < 2 years old). Limited: Data between 2 and 5 years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country) Insufficient: Lost time accident rate is not improving; data > 5 years old; or undated; or data does not cover palm oil operations. | REAK monitors and reports on the level of work accidents and work time (working hours) lost due to work accidents. The lost days rate due to accidents in 2018 was 1,651 days and these were particularly caused by cuts by thorns, animal stings and traffic accidents. |
### Time lost due to work-based injuries

**Disable if trader does not have physical possession of traded product. Input figure and add in explanation unit of measurement**

**Yes: 1 point.** For whole company or for palm oil operations. Acceptable metrics include lost time accident rate, lost days rate, accident frequency rate or equivalent.

**Partial: 0.5 points.** If unclear what the provided data relates to; or data between 2 and 5 years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country).

**No: 0 points.** No data; data > 5 years old; or undated; or data does not cover palm oil operations.

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### Zero fatalities as a result of work-based accidents

**Disable if trader does not have physical possession of traded product**

**Scope**

**Comprehensive:** Zero fatalities within past year for the whole company or for palm oil operations.

**Limited:** Fatality rate has decreased since previous year, but is not zero; data unclear; or data between 2 and 5 years old; or data clearly does not cover all palm oil operations (e.g. is only reported for operations in one country).

**Insufficient:** No data; data > 5 years old; or undated; or no improvement in fatality rate.

**Scoring**

Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.

Yes: 1.0 point: comprehensive, externally verified

Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported

Partial: 0.5 points: limited, self-reported

No: 0 points: insufficient

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REAK monitors and reports on the level of work accidents and work time (working hours) lost due to work accidents. The lost days rate due to accidents in 2018 was 1,651 days and these were particularly caused by cuts by thorns, animal stings and traffic accidents.

REA Group reports on the level of work accidents and work time (working hours) lost due to work accidents for the whole company every year in the annual REA report.

In the 2018 Annual Report, it is shown that regrettably there was one non-work related fatality on the group’s estates in 2018. It was therefore not work-related.

Source: Annual Report 2018
<table>
<thead>
<tr>
<th>#</th>
<th>Indicator</th>
<th>Description</th>
<th>Score Criteria</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>142</td>
<td>Number of fatalities as a result of work-based accidents</td>
<td>Disable if trader does not have physical possession of traded product. Input figure and add in explanation unit of measurement</td>
<td>Yes: 1 point. Reports number of fatalities for whole company or for palm oil operations. Partial: 0.5 points. If unclear what the provided data relates to; or data between 2 and 5 years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country). No: 0 points. No data; data &gt; 5 years old; or undated; or data does not cover palm oil operations.</td>
<td>REA Group reports on the level of work accidents and work time (working hours) lost due to work accidents for the whole company every year in the annual REA report. In the 2018 Annual Report, it is shown that regrettably there was one non-work related fatality on the group’s estates in 2018. It was therefore not work-related. Source: Annual Report 2018</td>
</tr>
<tr>
<td>143</td>
<td>Provision of personal protective equipment and related training</td>
<td>Disable if trader does not have physical possession of traded product</td>
<td>Scope Comprehensive: Evidence that company provides personal protective equipment (PPE) and related training (e.g. pesticide or chemical training) in relation to palm oil operations. Limited: Only evidence of PPE or training; or data clearly does not cover all employees (e.g. is only reported for operations in one country); or data between 2 and 5 years old Insufficient: No data; data &gt; 5 years old or undated. Scoring Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Yes: 1.0 point: comprehensive, externally verified Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported Partial: 0.5 points: limited, self-reported</td>
<td>On page 25 of the 2018 Annual report, it is stated that the company provides &quot;Routine training covers the identification, control and communication of potential hazards, management of plantation and forest fires, safe working practices to avoid accidents and the use of protective equipment, especially when working in confined spaces or with chemicals.&quot;</td>
</tr>
<tr>
<td>144</td>
<td>Member of the Roundtable on Sustainable Palm Oil (RSPO)</td>
<td>Yes, REA Group is a member of RSPO</td>
<td></td>
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</tbody>
</table>
| | **Scope**  
| | **Comprehensive**: Whole company/group is a member of RSPO.  
| | **Limited**: Only subsidiary/subsidiaries are members.  
| | **Insufficient**: Neither company or any of their oil palm subsidiaries are members; or RSPO membership is currently suspended (if company is suspended from the RSPO, still assess against RSPO indicators).  
| **Scoring**  
| **Note**: *Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area.*  
| | Yes: 1.0 point: comprehensive  
| | Partial: 0.5 points: limited  
| | No: 0 points: insufficient  
| **External source**:  
| | https://rspo.org/members/all |

<table>
<thead>
<tr>
<th>145</th>
<th>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</th>
<th>POM and COM have been certified. SOM is awaiting certification (due in 2019) following resolution of an outstanding HCV compensation liability</th>
</tr>
</thead>
</table>
| | **Disable if the company only became an RSPO member within last 3 years**  
| **Scope**  
| **Comprehensive**: Certified within 3 years or prior to November 2010. If did not have mill built when joined, then assess from year when mill built; or if had legitimate reason why could not get certified in time then state in explanation and award point. If only trader, then date of first supply chain certification. Input year of first certification (planned or achieved).  
| **Limited**: If only subsidiary is a member and certified within 3 years or prior to November 2010.  
| **Insufficient**: Not certified within 3 years.  
| **Scoring**  
<p>| <strong>Note</strong>: <em>Additional points for external verification under RSPO/POIG is not</em> |</p>
<table>
<thead>
<tr>
<th>ID</th>
<th>Description</th>
<th>Calculations</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>146</td>
<td>Submitted most recent RSPO Annual Communication of Progress (ACOP)</td>
<td><em>If company recently joined the RSPO they do not have to submit an ACOP in the first year: disable indicator for the first year</em></td>
<td>The Company has indeed submitted its 2018 ACOP.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Yes: 1 point. Submitted last ACOP.</td>
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<td></td>
<td>Partial: 0.5 points. If only a subsidiary is a member and has submitted its most recent ACOP</td>
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<td>No: 0 points. ACOP not submitted (if company is suspended from the RSPO, still assess against indicator).</td>
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<td></td>
<td></td>
<td><strong>External source:</strong> RSPO ACOP 4.1 Year of first RSPO estate certification (planned or achieved); (processor) 3.1 Year of first supply chain certification (planned or achieved)</td>
<td></td>
</tr>
<tr>
<td>147</td>
<td>Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP)</td>
<td><em>If company recently joined the RSPO they do not have to submit an ACOP in the first year: disable indicator for the first year. Disable if only a processor/trader</em></td>
<td>Indeed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Yes: 1 point. All locations the company reports it operates in as a palm oil grower are reported in ACOP. This should be verified through reporting on company website.</td>
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<tr>
<td></td>
<td></td>
<td>Partial: 0.5 points. If only a subsidiary is a member and has reported all locations in which it operates</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>No: 0 points. If a country or provinces not reported; most recent ACOP unpublished (if company is suspended from the RSPO, still assess against indicator); or if not an RSPO member.</td>
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<tr>
<td></td>
<td></td>
<td><strong>External source:</strong> RSPO ACOP 2.3.1 Indonesia - Please indicate which province(s); 2.3.2 Malaysia - please indicate which state(s); 2.3.3 Other - please indicate which country(ies)</td>
<td></td>
</tr>
<tr>
<td>148</td>
<td>Time-bound plan for achieving 100% RSPO certification</td>
<td><em>Disable if only a processor/trader</em></td>
<td>The time-bound plan for achieving 100% RSPO certification of estates and mills are set for 2025</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Yes: 1 point. If target within 5 years or already met.</td>
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<tr>
<td></td>
<td></td>
<td>Partial 0.5 points: If only subsidiary is an</td>
<td></td>
</tr>
<tr>
<td>Section</td>
<td>Description</td>
<td>Notes</td>
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</tbody>
</table>
| 149 | Percentage of area (ha) RSPO-certified | Disable if only a processor/trader
Companies are awarded **up to 1.0 point** based on the percentage of area that is RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their area RSPO certified). Data must be <2 years old. **External source:** RSPO ACOP 2.2.2 Total certified area; RSPO certified growers [https://www.rspo.org/certification/principles-and-criteria-assessment-progress](https://www.rspo.org/certification/principles-and-criteria-assessment-progress)

The total certified landbank is 30,106 Ha. This is about 47% of the total landbank of 64,525 ha.

**Source:** Annual Report 2018 |
| 150 | Percentage of scheme/plasma smallholders (ha) RSPO-certified | Disable if only a processor/trader or if no schemed smallholders
Companies are awarded **up to 1.0 point** based on the percentage of scheme/plasma smallholders that are RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their scheme/plasma smallholders RSPO certified). Data must be <2 years old. **External source:** RSPO ACOP 2.1.7 Total land under scheme/plasma smallholders uncertified; 2.5.2 Scheme/plasma

Currently, the plasma smallholders did not yet obtain RSPO certification. The company and the plasma smallholders are currently in the process of preparing the RSPO audit for the Plasma Cooperative |
| 151 | Percentage of mills RSPO-certified | Disable if only a trader or if do not own any mills
Companies are awarded **up to 1.0 point** based on the percentage of mills that are RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their mills RSPO certified). Data must be <2 years old. **External source:** RSPO ACOP 2.6.2 Number of Palm Oil Mills certified; RSPO certified growers [https://www.rspo.org/certification/principles-and-criteria-assessment-progress](https://www.rspo.org/certification/principles-and-criteria-assessment-progress)

Correct: POM and COM have been certified. SOM is awaiting certification (due in 2019) following resolution of an outstanding HCV compensation liability |
| 152 | Time-bound plan for achieving 100% RSPO certification of scheme/plas | Disable if only a processor/trader or if have no scheme/plasma-associated smallholders or outgrowers
**Yes:** 1 points. If target within 5 years or already met. **Partial 0.5 points:** If only subsidiary is an

Correct |
<table>
<thead>
<tr>
<th>Table 1</th>
<th>RSPO member, and target within 5 years or already met. <strong>No: 0 points.</strong> If target over 5 years or if missed target. <strong>External source:</strong> RSPO ACOP 4.3 Year expected to achieve 100% RSPO certification of Scheme/Plasma/Associated smallholders and Outgrowers.</th>
</tr>
</thead>
<tbody>
<tr>
<td>153 Percentage of FFB supply (tonnes) from independent smallholders/outgrowers/3rd party FFB suppliers that is RSPO-certified</td>
<td><strong>Disable if only a processor/trader or if no independent suppliers, inclusive of independent smallholders, outgrowers including associated smallholders, or other 3rd party suppliers</strong>&lt;br&gt;Companies are awarded <strong>up to 1.0 point</strong> based on the percentage of FFB from independent smallholders/outgrowers/3rd party FFB suppliers that is RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of their FFB from independent smallholders/outgrowers/3rd party FFB suppliers that is RSPO certified). Data must be &lt;2 years old. <strong>External source:</strong> RSPO ACOP 2.5.3 Independent smallholders; 2.5.4 Outgrowers; 2.5.5 Other 3rd party supplier&lt;br&gt;Total FFB volume that is supplied&lt;br&gt;The independent smallholders the company sources from are not yet RSPO certified. Third-party suppliers are not yet all certified.</td>
</tr>
<tr>
<td>154 Year expected to achieve 100% RSPO certification of all palm product processing facilities</td>
<td><strong>Disable if not a processor/trader. Input year</strong>&lt;br&gt;<strong>Yes: 1 points.</strong> Target year specified or already met target. <strong>Partial 0.5 points:</strong> If only subsidiary is an RSPO member, and target year specified or already met target. <strong>No: 0 points.</strong> <strong>External source:</strong> RSPO ACOP (processor) 3.3 Year expected to achieve 100% RSPO certification of all palm product processing facilities&lt;br&gt;Indicator disabled</td>
</tr>
<tr>
<td>155 Percentage of all palm oil and oil palm products handled/traded/processed (tonnes) that are</td>
<td><strong>Disable if not processor/trader</strong>&lt;br&gt;Companies are awarded <strong>up to 1.0 point</strong> based on the percentage of all palm oil and oil palm products handled/traded/processed that are RSPO certified (i.e. 0.4 points are awarded for companies that have 40% of all palm oil and oil palm products handled/traded/processed that are RSPO&lt;br&gt;Indicator disabled</td>
</tr>
<tr>
<td>156</td>
<td>Sells or processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains</td>
</tr>
<tr>
<td>157</td>
<td>Indonesia Sustainable Palm Oil (ISPO) certified (100%)</td>
</tr>
<tr>
<td>ID</td>
<td>Indicator disabled</td>
</tr>
<tr>
<td>---</td>
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</tr>
</tbody>
</table>
| 158 | **Malaysia Sustainable Palm Oil (MSPO) certified**  
**Scope**  
**Comprehensive**: More than one of the company's operations is MSPO certified (only count as one if mill and estate in same location).  
**Limited**: Only one of the company's operations (mill, estate or facility) is MSPO certified.  
**Insufficient**: Not certified or only report audits have been done.  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.*  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  
**External source**: MSPO certified plantations, mills and smallholders [https://www.mpocc.org.my/mspo-certification](https://www.mpocc.org.my/mspo-certification) |
| 159 | **Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB, etc.)**  
**Scope**  
**Comprehensive**: If any of the company's palm oil operations certified under voluntary schemes, including ISCC, SAN, RSB, and organic certification.  
**Limited**: If only ISO 14001 certified; or if audited, but not yet clearly certified.  
**Insufficient**: If member of scheme/s, but not yet certified or audited.  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.*  
Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient  
**External source**: MSPO certified plantations, mills and smallholders [https://www.mpocc.org.my/mspo-certification](https://www.mpocc.org.my/mspo-certification) | Correct |
| 160 | Commitment to support smallholders | **Disable if do not source from smallholders**  
**Yes: 1 point.** Commitment to support smallholders such as improving yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled FFBs as fertiliser, etc. (N.B. This list is not exhaustive).  
**Partial: 0.5 points.** Commitment to support smallholders but no details about the types of support provided; unclear commitment  
**No: 0 points.** | The company is committed to and engages with smallholder farmers in the surrounding companies by way of three smallholder schemes, namely PPMD, Plasma and Independent smallholders.

Under PPMD, the company provides support related to: access to land to cultivate oil palm, oil palm seedlings, fertilisers, herbicides and technical assistance.

Under Plasma, the smallholders are supported with the provision of loans. The Plasma smallholders are not involved in the management of the plantation themselves, and therefore do not need technical support. The Plasma smallholders receive an income based on the value of the FFB harvested minus loan repayments.

Regular assistance is provided to each independent smallholders' cooperative through direct visits to the smallholdings of the cooperative members to provide training and advice.  

Source: |
<table>
<thead>
<tr>
<th>161</th>
<th>Programme to support scheme/plasma smallholders</th>
<th>Disable if only a processor/trader or if no scheme/plasma smallholders</th>
<th>Enable if only a processor/trader or if no scheme/plasma smallholders</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Scope</strong></td>
<td><strong>Enable if only a processor/trader or if no scheme/plasma smallholders</strong></td>
<td>The company engages with smallholder farmers in the surrounding companies by way of three smallholder schemes, namely PPMD, Plasma and Independent smallholders.</td>
</tr>
<tr>
<td></td>
<td><strong>Comprehensive:</strong> Has programme to support scheme smallholders and provides details of types of support. Examples include: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled FFBs as fertiliser, etc. (N.B. This list is not exhaustive).</td>
<td><strong>Limited:</strong> If supporting smallholders, but unclear what type of smallholders; or no details of support provided. <strong>Insufficient:</strong> No programme to support smallholders. <strong>N.B.</strong> For example: if operate in Indonesia, can be awarded for plasma programme if clearly state that provide support (i.e. operate a plasma programme providing training on good agricultural practices); or if clearly state they provide support to scheme smallholders to achieve RSPO certification.</td>
<td>The total number of smallholders in close proximity to the company’s estates:</td>
</tr>
<tr>
<td></td>
<td><strong>Limited:</strong> If supporting smallholders, but unclear what type of smallholders; or no details of support provided. <strong>Insufficient:</strong> No programme to support smallholders. <strong>N.B.</strong> For example: if operate in Indonesia, can be awarded for plasma programme if clearly state that provide support (i.e. operate a plasma programme providing training on good agricultural practices); or if clearly state they provide support to scheme smallholders to achieve RSPO certification.</td>
<td><strong>Scoring</strong></td>
<td>The company engages with smallholder farmers in the surrounding companies by way of three smallholder schemes, namely PPMD, Plasma and Independent smallholders.</td>
</tr>
<tr>
<td></td>
<td><strong>Note:</strong> Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not linked to percentage certified area. <strong>Yes:</strong> 1.0 point: comprehensive, externally verified <strong>Partial:</strong> 0.75 points: limited, externally verified; OR comprehensive, self-reported <strong>Partial:</strong> 0.5 points: limited, self-reported <strong>No:</strong> 0 points: insufficient</td>
<td><strong>Source:</strong></td>
<td>The company engages with smallholder farmers in the surrounding companies by way of three smallholder schemes, namely PPMD, Plasma and Independent smallholders.</td>
</tr>
<tr>
<td></td>
<td><strong>Source:</strong> Annual Report 2018</td>
<td><strong>Source:</strong> Annual Report 2018</td>
<td><strong>Source:</strong> Annual Report 2018</td>
</tr>
</tbody>
</table>
| 163 | Programme to support independent smallholders/outgrowers | **Scope**
*Comprehensive*: Has programme to support independent smallholders and provides details of types of support. Examples include: yields and productivity, health and safety training, good agricultural practices, financial management, increasing access to inputs and markets, cooperative development, securing land tenure, certification, providing recycled FFBs as fertiliser, etc. (N.B. This list is not exhaustive).

*Limited*: If supporting smallholders, but unclear what type of smallholders; or no details of support provided.

*Insufficient*: No programme to support smallholders.

**Scoring**
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

|  | Plasma smallholders: 2,592 smallholders  
PPMD smallholders = 567 smallholders  
Independent smallholders = 1,927 smallholders  
**The number of smallholders that receive support from the company:**  
Plasma smallholders: 2,592 (management of plasma plantations, management trainings)  
PPMD smallholders = 567 farmers, (in addition to the training provided, also assistance with seeds, fertilizer, medicines, etc., including coaching and assisting PPMD farmers);  
Independent smallholders: 1,000 smallholders (technical training in cultivation and mentoring)  
| **Disable if only a processor/trader or if no independent smallholders/outgrowers** |

|  | **Scope**
*Comprehensive*: Clearly state number or percentage of smallholders supporting. Can report number as long as the total number of smallholders is also reported.

*Limited*: Provides some details on numbers of smallholders, but unclear of the percentage of smallholders supported; or unclear how many supported directly; or data between 2 and 5 years old.

*Insufficient*: No data; data > 5 years old; or undated.

**Scoring**
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*

Yes: 1.0 point: comprehensive, externally verified  
Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported  
Partial: 0.5 points: limited, self-reported  
No: 0 points: insufficient

|  | The company engages with smallholder farmers in the surrounding companies by way of three smallholder schemes, namely PPMD, Plasma and Independent smallholders.

Under PPMD, the company provides support related to: access to land to cultivate oil palm, oil palm seedlings, fertilisers, herbicides and technical assistance.

Under Plasma, the smallholders are supported with the provision of loans. The Plasma smallholders are not involved in the management of the plantation themselves, and therefore do not need technical support. The Plasma smallholders receive an income based on the value of the FFB harvested minus loan repayments.

Regular assistance is provided to each independent smallholders' cooperative |
<table>
<thead>
<tr>
<th>164</th>
<th>Percentage of independent smallholders/outgrowers involved in programme</th>
<th><strong>Disable if only a processor/trader or if no independent smallholders/outgrowers</strong>&lt;br&gt;<strong>Scope</strong>&lt;br&gt;<strong>Comprehensive:</strong> Clearly state percentage of smallholders supporting. Can report number as long as the total number of smallholders is also reported.&lt;br&gt;<strong>Limited:</strong> Provides some details on numbers of smallholders, but unclear of the percentage of smallholders supported; or data between 2 and 5 years old.&lt;br&gt;<strong>Insufficient:</strong> No data; data &gt; 5 years old; or undated.&lt;br&gt;<strong>Scoring</strong>&lt;br&gt;Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.&lt;br&gt;Yes: 1.0 point: comprehensive, externally verified&lt;br&gt;Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported&lt;br&gt;Partial: 0.5 points: limited, self-reported&lt;br&gt;No: 0 points: insufficient</th>
<th>The total number of smallholders in close proximity to the company's estates:&lt;br&gt;Plasma smallholders: 2,592 smallholders&lt;br&gt;PPMD smallholders = 567 smallholders&lt;br&gt;Independent smallholders = 1,927 smallholders&lt;br&gt;The number of smallholders that receive support from the company:&lt;br&gt;- Plasma smallholders: 2,592 (for example, management of plasma plantations, management trainings)&lt;br&gt;- PPMD smallholders = 567 farmers, (for example, training, but also assistance with seeds, fertilizer, medicines, etc., including coaching and assisting PPMD farmers with BMP in accordance with agronomic standards and to increase productivity);&lt;br&gt;Independent smallholders: 1,000 smallholders (for example, technical training in cultivation and mentoring, training in BMP in accordance with agronomic standards and to increase productivity).&lt;br&gt;<strong>Source:</strong>&lt;br&gt;Annual Report 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>165</td>
<td>Process used to prioritise, assess and/or engage suppliers on</td>
<td><strong>Disable if no suppliers. State process(es) in explanation</strong>&lt;br&gt;<strong>Yes:</strong> 1 point. Describe the tools or method that the company uses to prioritize, assess and/or engage suppliers on legal or policy</td>
<td>The company has procedures / mechanisms to identify the &quot;compliance level&quot; of suppliers with government regulations, policies, SOPs, standards that the company has set (e.g. setting purchase prices, grading criteria, etc.). Further, the company has a program to</td>
</tr>
</tbody>
</table>
| Compliance with company's policy and/or legal requirements | Compliance (e.g. risk assessments, monitoring, details of engagement process, etc.).  
**Partial: 0.5 points.** If only describe for ensuring compliance with some parts of legal or policy requirements (i.e. only refer to human rights compliance); or state that they have a process but limited detail given.  
**No: 0 points.** | Support suppliers to comply with existing standards so that FFB is produced from sustainable sources.  
For controlling the acceptance of FFB suppliers, the company has implemented a computerised system to identify the identity of FFB receipts. Further, Policies and contracts are explained to contractors (including suppliers) during meetings. |
|---|---|---|
| 166 Percentage of suppliers assessed and/or engaged on compliance with company requirements | **Disable if no suppliers**  
**Scope**  
**Comprehensive:** Clearly provide figure on number or percentage of suppliers assessed/engaged.  
**Limited:** Unclear figures; or information only relates to one part of company's operations (i.e. only one country operating in); data between 2 and 5 years old.  
**Insufficient:** No data; data > 5 years old; or undated.  
**Scoring**  
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.*  
**Yes:** 1.0 point: comprehensive, externally verified  
**Partial:** 0.75 points: limited, externally verified; OR comprehensive, self-reported  
**Partial:** 0.5 points: limited, self-reported  
**No:** 0 points: insufficient | Number of contractors involved in company operations: 159 Contractors |
| 167 Time-bound plan to engage with all high risk mills within 3 years | **Disable if not a processor/trader**  
**Yes 1 point:** The company publishes time-bound action plans to engage with all high risk mills over a three year period to ensure and/or increase compliance. Examples: sharing of tools, supplier workshops/trainings, site visits  
**Partial 0.5 points:** The company commits to engage all mills but does not publish a time-bound action plan; or plan is > 3 years  
**No 0 points:** | REA Group is not a processor or trader, so disabled |
<table>
<thead>
<tr>
<th>Programme to support high risk mills to become compliant with sourcing policies</th>
<th><strong>Disable if not a processor/trader</strong></th>
<th>REA is not a processor or trader, so disabled</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scope</strong></td>
<td><strong>Comprehensive</strong>: The company has a program to support all high risk mills and provides examples of types of support they provide. Examples include: training on company policies or best practices, technical assistance to remediate non-compliances, or financial support. <strong>Limited</strong>: The company states that they provide support but do not give further details of the type of support they provide. <strong>Insufficient</strong>: No data reported</td>
<td></td>
</tr>
<tr>
<td><strong>Scoring</strong></td>
<td>Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter. Yes: 1.0 point: comprehensive, externally verified Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported Partial: 0.5 points: limited, self-reported No: 0 points: insufficient</td>
<td></td>
</tr>
<tr>
<td>Regularly engages with a subset of their high risk mills</td>
<td><strong>Disable if not a processor/trader</strong></td>
<td>REA Group is not a processor or trader, so disabled</td>
</tr>
<tr>
<td><strong>Scope</strong></td>
<td><strong>Comprehensive</strong>: The company engages with a subset of high risk mills on an annual basis to ensure and/or increase compliance. Examples: sharing of tools, supplier workshops/trainings, site visits <strong>Limited</strong>: The company engages with a subset of high risk mills less than annually <strong>Insufficient</strong>: No data reported</td>
<td></td>
</tr>
<tr>
<td><strong>Scoring</strong></td>
<td>Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter. Yes: 1.0 point: comprehensive, externally verified Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported Partial: 0.5 points: limited, self-reported No: 0 points: insufficient</td>
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<tr>
<td>170</td>
<td>Procedures in place to assess all own and third party supplying palm oil mills for risk level</td>
<td><strong>Disable if not a processor/trader</strong>&lt;br&gt;<strong>Yes 1 point</strong>: The company publishes procedures it uses to assess all own and third-party supplying mills (e.g. classification as low, medium, and high risk)&lt;br&gt;<strong>Partial 0.5 points</strong>: The company states it has a procedure to assess risk levels of mills but provides no further details of the procedure&lt;br&gt;<strong>No 0 points</strong>:</td>
</tr>
<tr>
<td>171</td>
<td>Regularly assess and categorise the risk level of all their own and third party supplying mills</td>
<td><strong>Disable if not a processor/trader</strong>&lt;br&gt;<strong>Scope</strong>&lt;br&gt;<strong>Comprehensive</strong>: The company states that it assesses the risk level of all their mills on an annual basis&lt;br&gt;<strong>Limited</strong>: The company only assesses some mills; or is done less often than annually&lt;br&gt;<strong>Insufficient</strong>: No data reported&lt;br&gt;<strong>Scoring</strong>&lt;br&gt;Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.&lt;br&gt;Yes: 1.0 point: comprehensive, externally verified&lt;br&gt;Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported&lt;br&gt;Partial: 0.5 points: limited, self-reported&lt;br&gt;<strong>No 0 points</strong>:</td>
</tr>
<tr>
<td>172</td>
<td>Regularly report the risk level of all own and third party supplying mills identified in their supply chain</td>
<td><strong>Disable if not a processor/trader</strong>&lt;br&gt;<strong>Scope</strong>&lt;br&gt;<strong>Comprehensive</strong>: The company reports the overall risk level of all own and third-party supplying mills (e.g. % high, medium, low risk) on an annual basis&lt;br&gt;<strong>Limited</strong>: The company only reports the risk level for some mills; or is done less often than annually; or data between 2 and 5 years old.</td>
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</table>
| 173 | Suspension or exclusion criteria for suppliers | **Disable if no suppliers. State criteria in explanation**

**Yes: 1 point.** If clearly state criteria by which suppliers are excluded, such as steps that will be taken and timeframes for action.

**Partial: 0.5 points.** Only state criteria with no timeframes for action or steps taken given; or unclear what the criteria are.

**No: 0 points**

If the supplier does not fulfil the requirements set by the company, first socialisation takes place to explain the requirements to the supplier. |
|---|---|---|
| 174 | Timebound action plans (including Key Performance indicators) for suppliers to be in compliance with palm oil sourcing commitments | **Disable if no suppliers including scheme smallholders and independent suppliers**

**Yes 1 point:** The company publishes timebound action plans for all of its suppliers to be in compliance with their palm oil sourcing commitments including KPIs/milestones

**Partial 0.5 points:** The company only publishes action plans for some of their suppliers; or the published action plans are not timebound; or the timebound action plan does not include KPIs/milestones

**No 0 points:**

The company has made an RSPO certification plan and timebound plan for the Plasma Cooperatives, but for the PPMD & Independent cooperatives there is no RSPO certification time bound plan yet. |
| 175 | Proportion of direct and indirect supply that comes from palm oil plantations which are compliant | **Scope**

**Comprehensive:** The company reports the proportion of direct (volume) and indirect supply (volume or # suppliers) that are compliant with the company's sourcing policies.

**Limited:** The company only reports some of this information; or data between 2 and 5 years old.

All cooperatives and third-party suppliers have signed a contract in which it states that: "The Second Party [i.e. the supplier] shall comply with all relevant regulations, policies, Standard Operating Procedures (SOP) and sustainability standards, including ISO14001, OSHAS/ISO 18001, RSPO, SCCS, ISCC and ISPO, which is implemented by the First Party..." |
<table>
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<tr>
<th>Page</th>
<th>Description</th>
<th>Insufficient</th>
<th>Scoring</th>
<th>Total production volumes from direct supply and indirect supply that complies with the company's sourcing policies:</th>
</tr>
</thead>
<tbody>
<tr>
<td>108</td>
<td>with palm oil sourcing policies</td>
<td>No data; data &gt; 5 years old; or undated.</td>
<td>Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category. Additional points for external verification under RSPO/POIG is not applicable for this indicator as the criteria is not included in the RSPO Principles and Criteria/POIG Charter.</td>
<td>The total volume sourced by the 3 company-owned mills (tonnes FFB): Estate (Direct) Supply 2018 = 800,050 tonnes Third-party suppliers = 191,228</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Yes: 1.0 point: comprehensive, externally verified</td>
<td>Source: Annual Report 2018 (page 2)</td>
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<td></td>
<td></td>
<td></td>
<td>Partial: 0.75 points: limited, externally verified; OR comprehensive, self-reported</td>
<td>Third-party suppliers: Plasma(Direct) Supply 2018 = 32,698 tonnes Ppmd (Indirect) Supply 2018 = 102,879 tonnes Independent (Indirect Supply) 2018 = 30,008 tonnes Corporate (Indirect) Supply 2018 = 25,643 tonnes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>No: 0 points: insufficient</td>
<td>Source: Annual Report 2018 (page 27)</td>
</tr>
</tbody>
</table>

| 176  | Commitment to ethical conduct and prohibition of corruption | Yes: 1 point. Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud). | REA Group has a policy on Business Ethics stated in the Decree of the Board of Directors No: 001 / BOD_REA / P / II / 2015 which among others regulates the prohibition of giving or receiving bribes, no facilitation payments. Furthermore REA Group is committed to the prohibition of giving and receiving bribes by issuing Internal Memo Ref. No. 1769 / HRD-CEN / VIII / 2019 dated August 20, 2019 concerning the Compliance Policy Against the Company Code of Ethics. |
|      |             | Partial: 0.5 points. Only mentions one; or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption. No: 0 points | Source: Human Rights Policy 002/BOD_REA/P/II/2015 https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf |

| 177  | Commitment to ethical conduct and prohibition of corruption | For growers, disable if no suppliers including scheme smallholders and independent suppliers | The company and each individual supplier sign an Agreement that states: “The company takes a zero tolerance approach to bribery and corruption” |
| 178 | Progress on commitment to ethical conduct and prohibition of corruption | **Scope**
**Comprehensive:** The company provides evidence of actions taken to implement its anti-bribery and corruption policies, e.g. giving training to employees; setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate bribery and corruption.
**Limited:** Limited details given; or data between 2 and 5 years old.
**Insufficient:** No data; data > 5 years old; or undated.

**Scoring**
*Note: Companies may report progress in multiple ways but are awarded points for the highest scoring category.*
**Yes:** 1.0 point: comprehensive, externally verified
**Partial:** 0.75 points: limited, externally verified; OR comprehensive, self-reported
**Partial:** 0.5 points: limited, self-reported
**No:** 0 points: insufficient

**[Additional points]:** Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area/volume that is currently RSPO certified against P&C 2013 and/or 2018 or POIG verified (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).

| 179 | Disclosure of the company’s management approach to tax/payments to governments including having a publicly available tax strategy/policy and a governance body/executive level position | Yes: 1 point. Company disclosed its management approach to tax/payments to governments including having a publicly available tax strategy/policy and a governance body/executive level position

The group’s audit committee has prescribed the taxation strategy for the group and reviews this strategy annually as part of the overall annual review of the group’s finance strategy and policies. The group’s policy is to...
<table>
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<tr>
<th>180</th>
<th>Whistleblowing procedure</th>
<th>Yes: 1 point. Information on whistleblowing procedure/how to report unethical conduct. For example, flowchart or clear description of steps taken, including how whistleblowers are protected. Partial: 0.5 points. If the company only states it allows for whistleblowing, but no</th>
<th>REA Group has a policy on the Anonymity and Whistleblowing Rights in the Human Rights Policy regarding anonymity and protecting anonymously for each reporter against unethical acts or behavior and REA Group has formed a Committee Gender in each Business Unit.</th>
</tr>
</thead>
<tbody>
<tr>
<td>to tax and payments to governments</td>
<td>who is responsible for the tax strategy/policy and its review. Partial: 0.5 points. Company only disclosed a tax strategy or information on who is responsible for the strategy and its review; or the strategy only clearly covers parts of the company’s operations (e.g. only in one country or one subsidiary). No: 0 points.</td>
<td>keep abreast of relevant taxation laws and practices in the various jurisdictions of its operations and to pay income, corporation, ad valorem and other taxes as they fall due. Policies and procedures in respect of taxation are overseen and supervised by the local chief financial officer in Indonesia and by the UK chief financial officer for the head office in the UK and for other group companies outside Indonesia. Professional tax consultancy advisers may be retained as required to assist with strategy and advise on regulations in respect of specific tax matters. Such advice is considered by the local (i.e. Indonesian based) audit committee and/or by the group audit committee in the UK, as appropriate, and action taken accordingly to ensure regulatory compliance. Where tax authorities conduct inspections or audits and raise concerns or issue tax demands, these are considered by management in the finance department in conjunction with the local audit committee and referred to the group audit committee, as appropriate. In the event that the group appeals or contests a taxation matter, this will be managed with the support of a professional tax consultancy company. Status of outstanding taxation matters is fully disclosed in the Annual Report and accounts of the Indonesian sub group (REA Kaltim). The disclosures are subject to external professional audit.</td>
<td>Source: Annual Report 2018</td>
</tr>
</tbody>
</table>
The company’s Code of Conduct describes the Reporting and Protection procedure as follows:

"- Every manager and employee will be responsible to report any violations to the Code of Conduct to Board of Committee by submitting reports, either orally or in writing. Company will determine how to keep reporting on violations.
- Complaints / reporting presented in good faith will be investigated fairly and comprehensive.
- The report should be based on facts and evidences.
- Board of Committee shall follow up every complaint and keep identity of the informant, unless specified otherwise by laws and regulations.
- The Company will keep secret / identity of the informant and maintain his/her security and safety, including all forms of harassment and disciplinary actions, as long as the informant subject to all conditions set out by the Company and the laws and regulations.
- If reporting of violations to the Code of Conduct not performing in good faith (e.g. for reasons of personal animosity or envy), then this act of reporting will be considered as improper act and will be subject to disciplinary action in accordance with the applicable Rules of the Company."

Source:
Human Rights Policy
002/BOD_REA/P/I/2/2015
https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA%20II2015Human_rights_Policy_Signed.pdf
| 181 | Own grievance or complaints system open to all stakeholders | Yes: 1 point. Company clearly has its own grievance or complaints system (e.g. employees can fill in a specific form if they have a grievance; flowchart; or clear description of steps). This should be accessible to both internal and external stakeholders.  
Partial: 0.5 points. If the company only states it has a grievance system, but no other details; or only system for certain issues/in relation to only certain policies; or only accessible to internal or external stakeholders.  
No: 0 points | The company has an internal complaint handling mechanism through the policies regulated in Company Regulations in Chapter XV Article 43 and as an implementation of the complaint system, the company has made a flow chart for complaints and complaints workers can fill out the complaint submission form provided by the company (Related to this, the company has also issued Internal Memo Ref. No: 1740 / HRD / IM / VIII / 2019 dated August 19, 2019 concerning Reporting on Employee Internal Complaints.) |
|---|---|---|---|
| 182 | Details of complaints and grievances disclosed | Details of complaints and grievances disclosed, if anonymity not requested, including the following details: date; issue; complainant category; actions taken; status.  
1 points = All details disclosed; 0.5 points = Three or four details; 0.25 points = One or two details; 0 points = None or only provide a summary table on number and type of grievances; or data >5 years old: | The company has an internal complaint handling mechanism through the policies regulated in Company Regulations in Chapter XV Article 43 and as an implementation of the complaint system, the company has made a flow chart for complaints and complaints workers can fill out the complaint submission form provided by the company (Related to this, the company has also issued Internal Memo Ref. No: 1740 / HRD / IM / VIII / 2019 dated August 19, 2019 concerning Reporting on Employee Internal Complaints.) |