

Non-Negligible Risk from sheet of Risk Mitigation

Risk Indicator	Risk Threshold	Risk Mitigation Measurement-Associated Document	Risk Mitigation Measures
02. Land management rights are in place and registered according to legal requirements.	<p>02. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; 02.</p> <p>2. Violations of identified laws are not efficiently followed up on by the relevant entities; 02.</p> <p>3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.</p>	License for Timber Forest Product Utilization, Certificate of Ownership, Business Use Right Certificate, Traditional Land Tax Receipt, Land Ownership Letter, Deed of Sale, Building Use Right Certificate, Land Measurement Letter, Deed of Inheritance, Statement of Ownership, SVLK Certificate and audit reports	<p>Verify documentation that confirms land ownership, usage and/or utilization rights. This includes, but is not limited to, the examples provided. Cross-check information such as owners' names and property areas across multiple documents whenever possible. For permits, verify expiration dates and assess any specific limitations or conditions.</p> <p>Review relevant reports to ensure suppliers are not implicated in land disputes.</p> <p>Utilize specialized maps and documents to identify potential sources of conflict, considering the scale of the enterprise. For example, include the locations of local communities, indigenous peoples, conservation units, and traditional communities.</p>
03. Forest concession licenses are in place and are issued and registered according to	03. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; 03.	License for Timber Forest Product Utilization, Certificate of Ownership, Business Use Right Certificate, Traditional Land Tax Receipt, Land Ownership Letter, Deed of Sale, Building Use Right Certificate, Land Measurement Letter, Deed of	Verify documentation that confirms land ownership, usage and/or utilization rights. This includes, but is not limited to, the examples provided. Cross-check information such as owners' names and property areas across multiple documents whenever possible. For permits, verify expiration dates and assess any specific limitations or conditions.

legal requirements.	03. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; 03. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	Inheritance, Statement of Ownership, SVLK Certificate and audit reports	Review relevant reports to ensure suppliers are not implicated in land disputes. Utilize specialized maps and documents to identify potential sources of conflict, considering the scale of the enterprise. For example, include the locations of local communities, indigenous peoples, conservation units, and traditional communities.
04. Harvesting permits are in place and are issued and registered according to legal requirements.	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	License for Timber Forest Product Utilization, Approval of Periodic Forest Inventory, Boundary Demarcation Approval, SVLK Certificate and audit reports	Verify that the licenses are still valid, as several amendments to the license documents may exist, including the following: 1. Renewal of the licensing period 2. Changes in working areas 3. Changes in right holders/management, some of which may lead to changes in the concession name Additionally, verify the boundary demarcation report and map.
05. Legal requirements for land-use and management planning are complied with.	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Annual Work Plan, Cruising Inventory Report, Harvesting Record, Tree map, SVLK Certificate and audit reports	Verify that the production record (LHP) is accurate and traceable to the harvesting compartment within the designated harvesting block for the correct year. Ensure that the SIPUHH barcode is correctly placed on the stump of the felled trees.

10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	10. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Anti Corruption Policy, Supplier Audits	<p>Due to the complexity of this issue, risk mitigation should not rely on a single measure but rather involve a series of investigations conducted at the supplier level to address risks related to corruption, bribery, and document falsification within the supply chain.</p> <p>*Verify the presence of an anti-corruption policy: Check whether the supplier has established anti-corruption and anti-bribery policies and ensure their implementation is regularly monitored.</p> <p>*Assess staff awareness: Ensure that the supplier's staff is familiar with these policies and receives training to recognize and report suspicious activities effectively.</p> <p>*Conduct media monitoring: Search for any news or reports indicating that the company or its representatives have been involved in fraud or corruption scandals.</p> <p>*Consult with official agencies: The Komisi Pemberantasan Korupsi (KPK) and the TIPIKOR Court are responsible for eradicating corruption. These agencies may publish regular reports and rulings on companies sanctioned for illegal practices.</p> <p>*Engage regulatory and independent stakeholders: Consult with state and local regulatory bodies, as well as independent organizations such as NGOs and local communities, to gather additional oversight and insights.</p>
11. All forms of bribery and	11. 1. Applicable legislation for the area under assessment covers the requirements under this indicator,	Anti-Corruption Policy, Supplier Audits	Due to the complexity of this issue, risk mitigation should not rely on a single measure but rather involve a series of investigations conducted at the supplier level to address

corruption are avoided.	but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';		<p>risks related to corruption, bribery, and document falsification within the supply chain.</p> <p>*Verify the presence of an anti-corruption policy: Check whether the supplier has established anti-corruption and anti-bribery policies and ensure their implementation is regularly monitored.</p> <p>*Assess staff awareness: Ensure that the supplier's staff is familiar with these policies and receives training to recognize and report suspicious activities effectively.</p> <p>*Conduct media monitoring: Search for any news or reports indicating that the company or its representatives have been involved in fraud or corruption scandals.</p> <p>*Consult with official agencies: The Komisi Pemberantasan Korupsi (KPK) and the TIPIKOR Court are responsible for eradicating corruption. These agencies may publish regular reports and rulings on companies sanctioned for illegal practices.</p> <p>*Engage regulatory and independent stakeholders: Consult with state and local regulatory bodies, as well as independent organizations such as NGOs and local communities, to gather additional oversight and insights.</p>
12. Data and document falsification do not occur.	12.1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';	Anti-Corruption Policy, Supplier Audits, SVLK Certificate and audit reports	Due to the complexity of this issue, risk mitigation should not rely on a single measure but rather involve a series of investigations conducted at the supplier level to address risks related to corruption, bribery, and document falsification within the supply chain.

			<p>*Verify the presence of an anti-corruption policy: Check whether the supplier has established anti-corruption and anti-bribery policies and ensure their implementation is regularly monitored.</p> <p>*Assess staff awareness: Ensure that the supplier's staff is familiar with these policies and receives training to recognize and report suspicious activities effectively.</p> <p>*Conduct media monitoring: Search for any news or reports indicating that the company or its representatives have been involved in fraud or corruption scandals.</p> <p>*Consult with official agencies: The Komisi Pemberantasan Korupsi (KPK) and the TIPIKOR Court are responsible for eradicating corruption. These agencies may publish regular reports and rulings on companies sanctioned for illegal practices.</p> <p>*Engage regulatory and independent stakeholders: Consult with state and local regulatory bodies, as well as independent organizations such as NGOs and local communities, to gather additional oversight and insights.</p>
13. Legal requirements for management activities and related operational requirements	13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Ten Years Forest Management Plan, Annual Work Plan, Transport Document, Sales Document, SVLK Certificate and audit reports	<p>Verify that the Forest Management Plan document is valid and accompanied by relevant maps of the harvesting compartments.</p> <p>Ensure that the Annual Work Plan is approved.</p> <p>Logs must be traceable from the sales documents to the stump or harvesting compartment.</p>

are complied with.			
14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	14.1. Identified laws are not consistently upheld by all entitiesare often ignoredare not enforced by relevant authoritiesor any combination thereof;	Ten Years Forest Management Plan, Annual Work Plan, Supplier Audits	Field inspections should confirm that forest operations align with the approved Annual Work Plan (RKT) and Forest Management Document. Inspection of infrastructure development and maintenance should ensure that any negative impacts are either avoided or effectively mitigated.
15. Development and maintenance of infrastructure associated with management activities is	15.1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';	Ten Years Forest Management Plan, Annual Work Plan, Transport Document, Sales Document	Field inspections should confirm that forest operations align with the approved Annual Work Plan (RKT) and Forest Management Document. Inspection of infrastructure development and maintenance should ensure that any negative impacts are either avoided or effectively mitigated.

done in a way that minimises adverse impacts on environmental values.			
16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	16.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Annual Work Plan, RIL Report, Environment Management and Monitoring Report, Cruising Inventory Report, Harvesting Record	<p>Conduct a geographic analysis to determine whether the boundaries of timber-supplying properties overlap with protected areas, protected forests, conservation areas, or their buffer zones, with a focus on priority conservation areas. If any overlap is identified with conservation units or their buffer zones, ensure that evidence of compliance with permitted land uses is obtained and documented.</p> <p>Compare the Cruising Inventory Report with the Harvesting Report to verify whether any rare, threatened, or endangered species have been harvested and sold.</p>
17. Legal requirements relating to the harvesting, collection, and	17.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Concession Area Map, Conservation Area Map, Cruising Inventory Report, Harvesting Record, Internal Audit	Since no mechanisms are currently in place to prevent illegally harvested CITES-listed species from entering the domestic market, it remains essential to ensure the purchase of certified wood as a minimum safeguard against illegality in the supply chain.

trade of CITES species are complied with.			<p>Records of aerial imagery should be required for monitoring harvesting activities. Overlapping aerial images of timber harvesting areas with conservation area maps should be used to assess whether protected sites, areas designated for the protection of RTE (Rare, Threatened, and Endangered) species and their habitats, and biodiversity conservation zones were identified and handled with caution during harvesting operations.</p> <p>Production records, combined with internal audits—such as residual stand inventories (if applicable)—should be used to verify databases for any indication that protected species have been harvested or impacted by logging activities. These internal records should include reports from both internal and external audits to enhance transparency and compliance.</p>
18. The volume and impacts of waste from management activities comply with legal requirements, and are	18. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Waste Management SOP	Document verification is required to ensure compliance with national laws and regulations regarding waste management and disposal. Adequate technical staff must be available for handling specified types of waste and pollutants, as well as for the proper implementation of waste transportation and disposal.

managed and minimised.			
19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	19.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Environment Management and Monitoring Report, Environment Management and Monitoring Plan, Internal Audit	<p>Check the Environmental Management and Monitoring Plan and its implementation as presented in the six-monthly report.</p> <p>Conduct field inspections to detect any evidence of spills. If a spill is detected, verify operational procedures and their implementation for spill cleanup.</p>
20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	20.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Environment Management and Monitoring Report, Environment Management and Monitoring Plan, Internal Audit, Conservation Area Map	<p>Conduct a GIS-based analysis of land use within protected and conservation areas, particularly along buffer zones and watercourses designated as protected areas in the field.</p> <p>Review the Environmental Management and Monitoring Plan and assess its implementation as presented in the six-monthly report.</p> <p>Conduct field observations to ensure that roads, bridges, and skidding trails do not negatively impact water resources. Skidding trails on steep slopes should be equipped with horizontal ditches during deactivation to prevent erosion and water runoff issues.</p>

21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	21.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Environment Management and Monitoring Report, Environment Management and Monitoring Plan, Internal Audit	<p>Conduct a GIS-based analysis of land use within protected and conservation areas, particularly along buffer zones and watercourses designated as protected areas in the field.</p> <p>Review the Environmental Management and Monitoring Plan and assess its implementation as presented in the six-monthly report.</p> <p>Conduct field observations to ensure that roads, bridges, and skidding trails do not negatively impact water resources. Skidding trails on steep slopes should be equipped with horizontal ditches during deactivation to prevent erosion and water runoff issues.</p>
22. Legal requirements related to occupational health and safety are complied with.	22.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	HSE Document, HIRA Document, Health and Safety Training, PPE Inventory, Work-related accident record, Tools license, Operator license	Verify that the supplying company are established HSE policy document. HSE commite are established and acknowledged by local labor office (Disnaker), verify the training record on HSE, verify Incident records, verify SIA and SIO document
23. Facilities and activities are safe and support worker's health, and workers	23.1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1]	PPE Inventory, Supplier Audits, HIRA Document	Conduct field inspections to assess workers' conditions, ensuring that facilities and activities are safe. In cases where risks or impacts are identified, evaluate the operational procedures in place and review the proposed mitigation strategies.

have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';		<p>Verify whether a Hazard Identification and Risk Assessment (HIRA) has been conducted and if Personal Protective Equipment (PPE) for each activity has been identified and designated based on the HIRA findings.</p> <p>Ensure that buildings with hazardous risks are safe for employees and that hazard markings are present and compliant with safety regulations.</p>
24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	24.1. Identified laws are not consistently upheld by all entitiesare often ignoredare not enforced by relevant authoritiesor any combination thereof;	IPM SOP, Pesticides List, Pesticide Use SOP, PPE for Pesticides, Cleaning Equipment SOP, Rinse Houses SOP, Pesticide Spill SOP, Pesticide Storage SOP, Pesticide Transport SOP, ESRA for Pesticides, PPE Inventory, Pesticide Transport Procedures, Waste Management SOP, Hazardous Waste Facility, License for Hazardous Waste Temporary Storage Facility, Documents for Hazardous Waste Transportation	<p>Conduct field inspections to assess the use, application, storage, and disposal of chemicals and their impacts. In cases where impacts are identified, evaluate the operational procedures in place and review the proposed mitigation strategies.</p> <p>Check the volume of hazardous waste stored and transported by the company.</p> <p>Inspect the storage of hazardous materials and waste to ensure safety. Verify that spills do not seep into the ground, that materials are properly labeled according to their hazardous properties, and that personal protective equipment (PPE) is used before entering the storage area.</p>

25. Human rights protected under international law, as enshrined in national law, are complied with.	25.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;		Browse the internet for any human rights violations committed by the supplier. Conduct interviews with the local Forestry Agency, local government, and Indigenous and local communities inside and around the concession regarding human rights violations.
27. Legal requirements related to child labour and employment of young workers are complied with.	27.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Collective Agreement, Company Regulation	Field verifications are conducted to ensure compliance with the minimum age of employment and other health and safety requirements. Additionally, employment conditions are assessed, including wage payments, overtime hours, vacation entitlements, and hazardous work allowances.
28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as	28.1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 27 confirms a designation of 'non-negligible risk';	List of Employee, SOPs HR Department/division, Company Regulation	Check the supplier's employee list and their ages to identify any instances of child labor. Review HR's recruitment SOP and company regulations regarding the minimum employment age. Conduct field verification by interviewing workers to confirm their ages, wage, working condition.

specified in the ILO Fundamental Principles and Rights at Work.			
29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	29.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	SOPs HR Department/division, Employment contract, Collective Agreement, Monthly payslips, Company Regulation	Check the supplier's employee list and their ages to identify any instances of child labor. Review HR's recruitment SOP and company regulations regarding the minimum employment age. Conduct field verification by interviewing workers to confirm their ages, wage, working condition.
31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	31.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	SOPs HR Department/division, Collective Agreement, Company Regulation	Check the supplier's company regulation concerning freedom of association, the right to organize and collective bargaining. Interview with employee to confirm the implementation of freedom of association, the right to organize and the right to collective bargaining. Interview with local Manpower Agency.

32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	32.1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 31 confirms a designation of 'non-negligible risk';	SOPs HR Department/division, Collective Agreement, Company Regulation	<p>Check the supplier's company policy concerning freedom of association, the right to organize and collective bargaining.</p> <p>Interview with employee to confirm the implementation of freedom of association, the right to organize and the right to collective bargaining.</p> <p>Interview with local Manpower Agency.</p>
33. Legal requirements related to the recruitment and employment of workers are complied with.	33.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	List of Employee, SOPs HR Department/division, Company Regulation	<p>Check HR's SOP for recruitment, company policies on the minimum age to be employed as employee and employment condition.</p> <p>Field verification to interview workers on recruitment and employment.</p>
34. Legal requirements related to the	34.2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Employment contract, Collective Agreement, Company Regulation,	<p>Document review and interviews to check conformity of operations with legal requirements with:</p> <p>- contract requirements (including wage, paid leave,</p>

contracts and working permits, and requirements for competence certifications and other training requirements are complied with.		SOPs HR Department/division, Operator License, List of Training	<p>work hour, rights and obligations</p> <ul style="list-style-type: none"> - training requirements - work agreement <p>Check list of training, Operator License (SIO) for required operators.</p> <p>Interview with local Manpower Agency concerning contract, working permit and requirements for competence certificate.</p>
35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the	<p>35. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;, 35.</p> <p>2. Violations of identified laws are not efficiently followed up on by the relevant entities;</p>	Environmental permit , Collective Agreement, Wage Payment Invoice, Social Insurance	<p>Document review and interviews to check conformity of operations with legal requirements with:</p> <ul style="list-style-type: none"> - contract requirements (including wage, paid leave, work hour, rights and obligations - training requirements - work agreement <p>Check list of training, Operator License (SIO) for required operators.</p> <p>Interview with local Manpower Agency concerning contract, working permit and requirements for competence certificate.</p>

worker, are complied with.			
36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	36. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Employment contract, Collective Agreement, Company Regulation	<p>Document review and interviews to check conformity of operations with legal requirements with:</p> <ul style="list-style-type: none"> - contract requirements (including wage, paid leave, work hour, rights and obligations - training requirements - work agreement <p>Check list of training, Operator License (SIO) for required operators.</p> <p>Interview with local Manpower Agency concerning contract, working permit and requirements for competence certificate.</p>
37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time	0	Employment contract, Collective Agreement, Company Regulation, SOPs HR Department/division, Operator License, List of Training, Wage Payment Invoice, Social Insurance	<p>Check HR's SOP for recruitment, company regulations on the minimum employment age, and employment conditions.</p> <p>Conduct field verification by interviewing workers about recruitment and employment conditions.</p> <p>Document review and interviews to verify compliance :</p> <ul style="list-style-type: none"> -Implementation of collective agreements -Subcontractors adhering to the same labor controls -Contract requirements, including wages, paid leave, working hours, rights, and obligations

off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.			<ul style="list-style-type: none"> -Work agreements -Verification of vacation time, overtime, paid leave, and labor support through interviews -Compliance of subcontractors with the same controls -Training requirements -Workers' Social Insurance (BPJS) -Minimum wage regulations -Assurance that wages are not withheld, social insurance contributions are paid, and income taxes are properly deducted and remitted -Check training records and ensure required operators hold a valid -Operator License (SIO). -Conduct interviews with the local Manpower Agency.
38. Legal requirements related to discrimination against workers are complied with.	38.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	SOPs HR Department/division, Collective Agreement, Company Regulation, List of Training, Wage Payment Invoice, Social Insurance	<p>Field verifications and interviews to check conformity of operations with:</p> <ul style="list-style-type: none"> - Workers Social Security System (BPJS) - Minimum Wage Regulation - Implementation of Collective Agreements - Standard Operating Procedures (SOP) for Recruitment Do Not Contain Discrimination - Job Advertisements Do Not Include Discriminatory Requirements - Interviews to Confirm Compliance with Vacation Time, Overtime, Labor Support, and Non-Discrimination Against Workers - Subcontractors Adhere to the Same Controls

			<ul style="list-style-type: none"> - Training List Review - Employee Interviews to Check for Discrimination
39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	39.1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 38 confirms a designation of 'non-negligible risk';	SOPs HR Department/division, Collective Agreement, Company Regulation, List of Training, Wage Payment Invoice, Social Insurance	<p>Field verifications and interviews to check conformity of operations with:</p> <ul style="list-style-type: none"> - Workers Social Security System (BPJS) - Minimum Wage Regulation - Implementation of Collective Agreements - Standard Operating Procedures (SOP) for Recruitment Do Not Contain Discrimination - Job Advertisements Do Not Include Discriminatory Requirements - Interviews to Confirm Compliance with Vacation Time, Overtime, Labor Support, and Non-Discrimination Against Workers - Subcontractors Adhere to the Same Controls - Training List Review - Employee Interviews to Check for Discrimination
40. Legal requirements related to gender equality in the	40.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	SOPs HR Department/division, Collective Agreement, Company Regulation, List of Training, Wage Payment Invoice, Social Insurance	<p>Field verifications and interviews to check conformity of operations with:</p> <ul style="list-style-type: none"> - Workers Social Security System (BPJS) - Minimum Wage Regulation - Implementation of Collective Agreements - Standard Operating Procedures (SOP) for Recruitment

workplace are complied with.			<p>Do Not Contain Discrimination</p> <ul style="list-style-type: none"> - Job Advertisements Do Not Include Discriminatory Requirements - Interviews to Confirm Compliance with Vacation Time, Overtime, Labor Support, and Non-Discrimination Against Workers - Subcontractors Adhere to the Same Controls - Training List Review - Employee Interviews to Check for Discrimination
41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as	0	SOPs HR Department/division, Collective Agreement, Company Regulation, List of Training, Wage Payment Invoice, Social Insurance	<p>Field verifications and interviews to check conformity of operations with:</p> <ul style="list-style-type: none"> - Workers Social Security System (BPJS) - Minimum Wage Regulation - Implementation of Collective Agreements - Standard Operating Procedures (SOP) for Recruitment <p>Do Not Contain Discrimination</p> <ul style="list-style-type: none"> - Job Advertisements Do Not Include Discriminatory Requirements - Interviews to Confirm Compliance with Vacation Time, Overtime, Labor Support, and Non-Discrimination Against Workers - Subcontractors Adhere to the Same Controls - Training List Review - Employee Interviews to Check for Discrimination

specified in the ILO Fundamental Principles and Rights at Work.			
42. Legal requirements related to the rights of Indigenous Peoples are complied with.	42.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA - Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p> <p>Conduct interviews with customary communities to assess whether their rights are being respected.</p>
43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to	43.4. Substantial evidence of the widespread or systematic violation of Indigenous Peoples' rights exists;	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA - Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p>

the principles of FPIC.			Conduct interviews with customary communities to assess whether their rights are being respected.
44. Legal requirements related to the rights of Traditional Peoples are complied with.	44. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA - Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p> <p>Conduct interviews with customary communities to assess whether their rights are being respected.</p>
45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	45. 3. Substantial evidence of widespread or systematic violation of Traditional Peoples' rights exists;	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA - Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p> <p>Conduct interviews with customary communities to assess whether their rights are being respected.</p>

46. Legally recognised customary and community rights are identified and respected.	46.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA – Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p> <p>Conduct interviews with customary communities to assess whether their rights are being respected.</p>
47. The rights of local communities are respected and upheld.	47.4. Evidence indicates widespread or systematic violation of the rights of local communities.	FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from the Customary Lands Registry Authority (BRWA – Badan Registrasi Wilayah Adat).</p> <p>Review reports from NGOs and Indigenous rights defenders.</p> <p>Check for local ongoing lawsuits.</p> <p>Conduct media monitoring if necessary.</p> <p>Review the FPIC report and the Customary and Local Community Rights Identification Report to verify the identified communities and rights.</p> <p>Conduct interviews with customary communities to assess whether their rights are being respected.</p>
48. Interaction with Indigenous	48.1. Applicable legislation for the area under assessment covers the requirements under this		Check media on suppliers' interaction with Indigenous peoples, traditional peoples, and local communities.

Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	indicator, but the risk assessment for indicators 42, 44, and 46 confirms a designation of 'non-negligible risk';		Interview staff, community members, local government, and the local Forestry Agency on suppliers' interaction with Indigenous peoples, traditional peoples, and local communities.
49. Legal requirements related to the trade and transport of products are complied with.	49.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Log Transport Document	<p>Check the media to check the news on violation on trade and transport requirements by the suppliers.</p> <p>Ensure the information in the transport and trade documents met with the product specification such as species, volume, marking on the logs.</p>
51. Legal requirements related to the classification of products are complied with.	51.2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Transport Document, Sales Document	<p>Check the media for news on violations related to trade and transport requirements by suppliers.</p> <p>Ensure that the information in the transport and trade documents matches the product specifications, including species, volume, and markings on the logs.</p>

53. Legal requirements relating to offshore trading and transfer pricing are complied with.	53.2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Transport Document, Sales Document	<p>Document review on contracts, invoices, and shipping documents to ensure the address is correct and legitimate, and to check for any embargo on the supplier and product.</p> <p>Furthermore, stakeholder consultation is needed to seek expert opinion and guidance on the supplying entity's compliance and risk mitigation, including whether the entity is part of a larger corporation or group involved in offshore trading and transfer pricing</p>
55. There is no conversion from natural forest and no transformation of plantations to agricultural use since 31 December 2020.	55.1. Evidence indicates that conversion from natural forest to agriculture is occurring.		<p>Conduct GIS analysis on the land cover of the supplying areas to determine changes and/or transformations in the forest area since 2020.</p> <p>Stakeholder consultation to verify the use of the property after harvesting.</p> <p>Check media sources for coverage on land conversion and degradation.</p> <p>Conduct interviews with the local community, local government, and local Forestry Agency to determine how long ago the area was forested.</p>
56. There is no conversion from natural forest to land	56.2. Any of the following are true: a) Conversion of natural forests to land uses other than agriculture since 31 December		<p>Conduct GIS analysis on the land cover of the supplying areas to determine changes and/or transformations in the forest area since 2020.</p>

uses other than agriculture since 31 December 2020.	2020 in the area under assessment is more than 0.02% gross annual loss of natural forest area; b) Evidence indicates that degradation of natural forests is occurring on a widespread or systematic basis. c) There are projects that allow for conversion of natural forest in areas containing environmental values and evidence indicates that conversion is happening.		<p>Stakeholder consultation to verify the use of the property after harvesting.</p> <p>Check media sources for coverage on land conversion and degradation.</p> <p>Conduct interviews with the local community, local government, and local Forestry Agency to determine how long ago the area was forested.</p>
57. There is no degradation of natural forests since 31 December 2020.	57.2. Any of the following are true: a) The degradation since 31 December 2020 in the area under assessment is more than 0.02% of the total natural forest area on average per year; b) Evidence indicates that forest degradation is occurring on a widespread or systematic basis.		<p>Conduct GIS analysis on the land cover of the supplying areas to determine changes and/or transformations in the forest area since 2020.</p> <p>Stakeholder consultation to verify the use of the property after harvesting.</p> <p>Check media sources for coverage on land conversion and degradation.</p> <p>Conduct interviews with the local community, local government, and local Forestry Agency to determine how long ago the area was forested.</p>
58. Concentrations	58.1. HCV 1 is identified, or its occurrence is likely in the area	HCV Assessment Report	Conduct a GIS analysis to assess the overlapping boundaries of timber-supplying properties with protected

of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	under assessment and is threatened by management activities.		<p>areas, conservation units (and their buffer zones), or Priority Areas for Conservation, which may qualify as High Conservation Value (HCV) 1 areas.</p> <p>If overlaps occur with conservation units or their buffer zones, evidence of compliance with permitted land uses, as defined, must be collected.</p> <p>For overlaps with Fully Protected Conservation Units, the timber must be classified as illegal, and no procurement should occur.</p> <p>If management activities occur within buffer zones, a field survey is required to confirm that best management practices for conserving rare or critical ecosystems are being implemented effectively.</p> <p>Wood suppliers must provide evidence of good management practices that ensure the protection of biodiversity-rich sites.</p> <p>A field inspection is recommended to verify that these best management practices are in place and adequately safeguard HCV3 areas.</p>
	58.1. HCV 1 is identified or its occurrence is likely in the area under assessment and is	HCV Assessment Report	Conduct a GIS analysis to assess the overlapping boundaries of timber-supplying properties with protected areas, conservation units (and their buffer zones), or Priority Areas for Conservation, which may qualify as High

	threatened by management activities.		<p>Conservation Value (HCV) 1 areas.</p> <p>If overlaps occur with conservation units or their buffer zones, evidence of compliance with permitted land uses, as defined, must be collected.</p> <p>For overlaps with Fully Protected Conservation Units, the timber must be classified as illegal, and no procurement should occur.</p> <p>If management activities occur within buffer zones, a field survey is required to confirm that best management practices for conserving rare or critical ecosystems are being implemented effectively.</p> <p>Wood suppliers must provide evidence of good management practices that ensure the protection of biodiversity-rich sites.</p> <p>A field inspection is recommended to verify that these best management practices are in place and adequately safeguard HCV3 areas.</p>
59. Intact forest landscapes and large landscape-level ecosystems and	59.1. HCV 2 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	HCV Assessment Report, Ten Years Forest Management Plan, Annual Work Plan, Intact Forest Identification, RIL Report	<p>Evaluate the supply areas in relation to HCV 2 areas particularly Intact forest landscape to identify potential overlaps.</p> <p>If the supply area overlaps with HCV 2 areas or IFL, ensure the following:</p> <ul style="list-style-type: none"> - Compliance with management plan requirements.

ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).			<ul style="list-style-type: none"> - Evidence of adherence to good management practices, i.e. RIL - Additionally, confirm that FMU has reduced the harvest level in areas that overlapped with IFL.
60. Rare, threatened, or endangered ecosystems,	60.1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is	HCV Assessment Report	Conduct a GIS analysis to assess the overlapping boundaries of timber-supplying properties with Water catchment areas, vulnerable soils and slopes which may qualify as High Conservation Value (HCV) 3 areas.

habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	threatened by management activities.		<p>If overlaps occur with agreed or their buffer zones, Conservation Units, the timber must be classified as illegal, and no procurement should occur.</p> <p>If management activities occur within buffer zones, a field survey is required to confirm that best management practices for conserving rare or critical ecosystems are being implemented effectively.</p> <p>Wood suppliers must provide evidence of good management practices that ensure the protection of biodiversity-rich sites.</p> <p>A field inspection is recommended to verify that these best management practices are in place and adequately safeguard HCV3 areas.</p> <p>For privately owned land: interview with local community, local government, local Forestry Agency on how long ago the area was forest.</p>
61. Basic ecosystem services in critical situations, including the protection of water catchments and	61.1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	HCV Assessment Report	<p>Conduct a GIS analysis to assess the overlapping boundaries of timber-supplying properties with Water catchment areas, vulnerable soils and slopes which may qualify as High Conservation Value (HCV) 4 areas.</p> <p>If overlaps occur with agreed or their buffer zones, Conservation Units, the timber must be classified as illegal, and no procurement should occur.</p> <p>If management activities occur within buffer zones, a field</p>

control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).			<p>survey is required to confirm that best management practices for conserving rare or critical ecosystems are being implemented effectively.</p> <p>Wood suppliers must provide evidence of good management practices that ensure the protection of biodiversity-rich sites.</p> <p>A field inspection is recommended to verify that these best management practices are in place and adequately safeguard HCV4 areas.</p> <p>For privately owned land: interview with local community, local government, local Forestry Agency on how long ago the area was forest.</p>
62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	62.1. HCV 5 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	HCV Assessment Report, FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from Customary lands registry authority/BRWA (Badan registrasi Wilayah Adat). Review reports of NGOs and indigenous groups rights defenders . Check for local ongoing lawsuits. Media monitoring might also be conducted</p> <p>Review FPIC report, Constumary and Local Community and Rights Identification Report to check the identified community and rights.</p> <p>Interview with representative of local communities or indigenous people</p>

63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples are identified and protected (HCV6).	0	HCV Assessment Report, FPIC Report, Customary and Local Community and Rights Identification, HCV Assessment Report, FPIC Report, Customary and Local Community and Rights Identification, SMMP	<p>Cross-check information from Customary lands registry authority/BRWA (Badan registrasi Wilayah Adat). Review reports of NGOs and indigenous groups rights defenders . Check for local ongoing lawsuits. Media monitoring might also be conducted</p> <p>Review FPIC report, Constumary and Local Community and Rights Identification Report to check the identified community and rights.</p> <p>Interview with representative of local communities or indigenous people</p>

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