

REA Group – Background information to the SPOTT Assessment 2021

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

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
1	Sustainable palm oil policy or commitment for all its operations	<p>Disabled if only a processor/trader.</p> <p>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, processes, purchases and/or trades), or clearly commits to the policy of its parent company or a buyer which covers all of 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.</p> <p>Partial: 0.5 points. Commits to policy of its parent company or buyer, but does not clearly state that it applies to all the company's operations; or has policy, but not clear that policy applies to all of its own operations (i.e. all palm oil it produces, processes, purchases and/or trades); or only general policies/commitments; or policy does not cover both social and environmental issues.</p> <p>No: 0 points. Has no policy/commitments; or only general statement that commits to sustainability; or only has a corporate social responsibility (CSR) programme.</p>	<p>Company feedback 2021: The company has the following policies on sustainable / responsible / ethical palm oil in place. All policies apply to all suppliers, although all contracts with suppliers contain many of these policies:</p> <ul style="list-style-type: none"> - Business ethics - Responsible development - Environment and biodiversity conservation - Human rights - Health and safety - NDPE <p>In 2021, REA amended 4 policies, namely NDPE, Human Rights, Environment & Biodiversity Conservation and Responsible Development. This revision aims to renew the company's commitment to the sustainability management.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html</p>
2	Sustainable palm oil policy or commitment applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Has own policy on sustainable/responsible/ethical (or similar) palm oil for all suppliers. Can be a standalone document or clear policies on sustainability. The policy should cover multiple dimensions of sustainability across all operations covering both social and environmental issues.</p> <p>Partial: 0.5 points. Commitment only applies to some suppliers; or only general policy/commitments; or policy does not cover both social and environmental issues; or has separate supplier/sourcing policy that is more limited in scope than main sustainability policy.</p> <p>No: 0 points.</p>	<p>Company feedback: 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 and all other SOPs and policies, including:</p> <ul style="list-style-type: none"> - Business ethics - Responsible development - Environment and biodiversity conservation - Human rights - Health and safety - NDPE <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3100/what-policies-has-rea-implemented_.html</p>
3	High-level position of responsibility for sustainability	<p>State in answer.</p> <p>Yes: 1 point. Reports high-level position with sustainability responsibility, excluding board members.</p> <p>Partial: 0.5 points. Sustainability team or similar, but not clear which position has high-level responsibility; or data between two and five years old.</p>	<p>Company feedback 2021: In 2020, the company has a Head of Sustainability who reports to the President Director</p> <p>Source: Annual Report 2020</p>

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		No: 0 points. No data; data over five years old; or undated.	
4	One or more members within the board of the company have responsibility for sustainability	<p>Disabled if company is not publicly listed and does not have a board.</p> <p>Yes: 1 point. One or more members have responsibility for sustainability within the board of directors.</p> <p>Partial: 0.5 points. Data between two and five years old.</p> <p>No: 0 points. No data; data over five years old; or undated.</p>	<p>Company feedback 2021: 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</p> <p>Source: Annual Report 2020 Background Information – SPOTT Assessment 2021</p>
5	Percentage or number of women in senior management team	<p>Input number or percentage.</p> <p>Yes: 1 point. Reports number or percentage of women in senior management team or equivalent. Calculate percentage by dividing total number of senior management team if percentage not reported by company.</p> <p>Partial: 0.5 points. Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p> <p>N.B. Senior management team is defined as a group of higher level executives within a company (normally five to twenty people).</p>	<p>Company feedback 2021: In 2020, women accounted for 23 per cent of the group's workforce (1,819 out of 7,969 employees), including 18 per cent of the management team (13 out of 71 employees).</p> <p>These data include the workforce in Indonesia, The United Kingdom and in Singapore, and can therefore be different from data that presents only Indonesia.</p> <p>Source: Annual Report 2020 (page 27) https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html</p>
6	Percentage or number of women board members	<p>Disabled if company is not publicly listed and does not have a board.</p> <p>Yes: 1 point. Reports number or percentage of women board of directors' members. Calculate percentage by dividing total number of board members if percentage not reported by company.</p> <p>Partial: 0.5 points. Gender balance not directly reported by company, but calculated from e.g. staff profiles/photos; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p>	<p>Company feedback 2021: There are 7 Board (of directors) members, of which 2 (29%) are women.</p> <p>Source: Annual Report 2020 (page 27) https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html</p>
7	Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production	<p>State schemes/initiatives in explanation. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Member of two or more schemes/initiatives. Limited: Member of only one scheme/initiative; or only subsidiary/parent company is a member of one or more schemes/initiatives. Insufficient: No membership.</p> <p>Scoring Yes: 1.0 point: Comprehensive, externally verified</p>	<p>Company feedback 2021: 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.</p>

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		<p>Partial: 0.75 points: Limited, externally verified No: 0 points: Insufficient NB: Should be externally verified through listing on membership schemes website.</p> <p>External sources: POIG http://poig.org/poig-members/ [349] UNGC www.unglobalcompact.org/what-is-gc/participants [350] WBCSD http://www.wbcsd.org/Overview/Our-members [827] TFA 2020 https://www.tropicalforestalliance.org/en/collective-action-agenda/partners/ HCS http://highcarbonstock.org/members/ [1062] HCVRN: https://hcvnetwork.org/who-we-are/ [1037] FFA http://www.firefreealliance.org/organizations.html [1038] Natural Capital Coalition: https://capitalscoalition.org/the-coalition/ [1209] SASPO: https://saspo.org/membership/members/ [4623] GRI Community member https://www.globalreporting.org/reporting-support/gri-community/community-members/ [3011] NYDF https://nydfglobalplatform.org/endorsers/ [3012] PONGO Alliance: http://www.pongoalliance.org/about-us/partners/ [3728] or others clearly focused on reducing negative environmental or social outcomes associated with palm oil production (assessed on case-by-case basis).</p>	
8	Collaboration with stakeholders to reduce negative environmental or social outcomes associated with palm oil production	<p>State in explanation the activities undertaken.</p> <p>Scope Comprehensive: Describes activities with stakeholders (governments/NGOs/academic institutions) to support positive environmental or social outcomes associated with palm oil production, such as conservation projects, jurisdictional approaches, sectoral initiatives, multi-stakeholder or community collaborations, or strengthening of certification schemes. Limited: Provides 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</p>	<p>Company feedback 2021: The following text can be found on the REA Group website: Since 2018, REA has been working with Satelligence in the Netherlands to develop and implement an online land cover mapping and change monitoring system. The aim is to track land cover change over the broader landscape in which the estates are integrated, including the concession areas, the entire FFB supply base, forest areas and all other land cover types within a defined area surrounding the concessions. The land cover map is used to identify areas for rehabilitation that have been previously disturbed by, for example, fire, logging or other locally initiated encroachment. The online monitoring system provides alerts of further land cover change due to land clearing or fire in areas within and surrounding the concessions. This enables operational teams on the ground to respond</p>

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		<p>oil production; or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring Yes: 1.0 point: Comprehensive, self-reported Partial: 0.75 points: Limited, self-reported No: 0 points: Insufficient</p>	<p>rapidly to instances of encroachment or illegal deforestation at an early stage and complements existing ground based patrols and other surveys. In 2020 the company started working with the local government and communities to develop a network of trained community groups to promote fire prevention and develop fire-fighting capabilities in, initially, 8 neighbouring villages. These groups are intended to spearhead efforts in the local communities to reduce the traditional reliance on fire for clearing village land and work in parallel with other company funded community development initiatives to promote forest and habitat conservation. The company will continue to extend this project through further communities and villages.</p> <p>REA Conservation department also works closely with local and Provincial Government agencies and the CDM management with the KEE (Kawasan Ekosistem Essential), a provincial government initiative for the protection of endangered species in the CDM-Mesangat wetlands area. In September 2019, REA Kon initiated contact with the European Crocodile Networking Group (experts on Asian crocodile species) to continue long term monitoring and assessment of the endangered species in the company managed portions of the wetland. REA Kon also met with representatives of the French NGO Planete Urgense to discuss possible cooperation in the restoration of damaged habitats in the wetland.</p> <p>REA Kon also collaborates with senior scientists (Prof Dr. Sri Suci Utama Atmoko and Dr. Tatang Mitra Setia) of the Biology Faculty of the Universitas Nasional (UNAS) in Jakarta in monitoring resident orangutan and hornbill populations within the estates managed by the REA Group. REA Kon continues to work with the staff and students of Prof. Dr. Rudy Agung Nugroho the Zoology Faculty, Universitas Mulawarman (Samarinda), and provides support for undergraduate as well as graduate research projects, thus building local capacity in field biology and conservation. Students receive meals, lodging and transport for internships in conservation outside of protected areas. All of these collaborative efforts are integrated with REA Kon's monthly monitoring programme of species inventories and monitoring through systematic camera trapping, line and point transects, incidental observation as well as drone based mapping and field visits across the group's designated conservation areas.</p> <p>Source: Annual Report 2020 Background Information – SPOTT Assessment 2021</p>

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			https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html
9	Sustainability report published within last two years	<p>Yes: 1 point. Published sustainability report, progress update or integrated annual/sustainability report within last two years (i.e. can publish in year of assessment minus two years and cover year of assessment minus three years). The report should cover both environmental and social aspects in detail.</p> <p>Partial: 0.5 points. Report/progress update published between two and three years ago.</p> <p>No: 0 points. No report; or report/progress update published more than three years ago; or limited details in annual report.</p> <p>External source: GRI database http://database.globalreporting.org/search/</p>	<p>Company feedback 2021: The company published a 2020 Annual Report with a significant sustainability section focused on palm oil.</p> <p>Source: Annual Report 2020</p>
10	Reports through standardised reporting systems	<p>State reporting system in explanation</p> <p>Yes: 1 point. Reports in one or more standardised reporting systems within the last two years (e.g. report prepared in accordance with GRI standards and published on GRI database; or company has submitted at least one CDP questionnaire).</p> <p>Partial: 0.5 points. States that report has been prepared in accordance with GRI standards but no report has been published on GRI database; or report has been published on GRI database but not prepared in accordance with GRI standards; or only subsidiary follows scoring criteria for 1 point.</p> <p>No: 0 points. No reporting standards used; or reporting more than two years old.</p> <p>External sources: Global Reporting Initiative (GRI) Sustainability Disclosure Database https://database.globalreporting.org/ [3825] CDP reporting questionnaire https://www.cdp.net/en/responses [3964] or other reporting and disclosure platforms to be assessed on a case by case basis.</p>	<p>Company feedback 2021: 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.</p> <p>Source: Annual Report 2020</p>
11	Verification report on compliance with POIG Charter, if a POIG member	<p>Disabled if not a POIG member. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: POIG verification report has been published. Insufficient: No POIG verification report has been published (N.B. Limited reporting option not applicable for this indicator).</p>	Disabled indicator

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		<p>Scoring Yes: 1.0 point: Comprehensive, externally verified. No: 0 points: Insufficient.</p> <p>External source: http://poig.org/the-poig-charter/poig-verification-assessments-reports/</p>	
12	Climate risks assessment available	<p>Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Has conducted and published an assessment of climate-related risks including for example: actual and potential impacts of climate change on the company; metrics, targets and processes used to assess or manage climate risks; responsibilities. CDP Climate questionnaire can be accepted if publicly available. 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 on TCFD website (https://www.fsb-tcf.org/publications/final-implementing-tcf-recommendations/) and in FAO report (http://www.fao.org/3/a-i3383e.pdf)</p> <p>Scoring Note: Companies may report practice 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. NB: CDP Climate questionnaires are not externally verified.</p> <p>External source: POIG http://poig.org/the-poig-charter/poig-verification-assessments-reports/</p>	<p>Company feedback 2021: The company has conducted and published an assessment of climate-related risks in its 2020 Annual Report on:</p> <p>Pages 47: "Climatic factors are integral to the group's agricultural operations. The directors acknowledge both the importance of climate change as a potential emerging risk for the group's operations (as considered under "Principal risks and uncertainties" in the Strategic report) and the potential impacts of the operations on the climate. Responsibility for oversight of the group's approach to climate-related matters resides with the managing director</p> <p>Page 37: shows the outputs of the climate risk assessment by the directors in the overview (see: "Climatic factors").</p> <p>Source: Annual Report 2020</p>
13	Total land area managed/controlled for oil palm (ha)	<p>Disabled if only a processor/trader. Input figure.</p> <p>Yes: 1 point. Total landbank the company manages/controls for oil palm (usually including planted area, unplanted area, and area under conservation and scheme/plasma smallholders, may also include infrastructure or other crops if clearly stated). Partial: 0.5 points. Only provides total landbank including other crops, but the area for oil palm is unclear; data</p>	<p>Company feedback 2021: The total land area managed/controlled for oil palm (ha), including planted areas, infrastructure and undeveloped areas, HCV areas, other conservation land aside excluding HCV areas and land under scheme smallholders in 2020 was 82,721.12 ha.</p> <p>Source: RSPO ACOP 2020</p>

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		<p>provided does not cover company's known scope of operations; or figure complicated to calculate; or if contradictory figures are published from same time period (i.e. same year); or data between two and five years old. No: 0 points. No data; or data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p>NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p> <p>External source: RSPO Grower ACOP 2.1.7 Total land area controlled/managed by the member (hectares)</p>	
14	Total oil palm planted area (ha)	<p>Disabled if only a processor/trader. Input figure</p> <p>Yes: 1 point. Total area planted with oil palm, including both estates/nucleus and scheme smallholder/plasma areas, if applicable. State in explanation if includes/excludes scheme smallholders/plasma areas.</p> <p>Partial: 0.5 points. Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published* from same time period (i.e. same year). No: 0 points. No data; or data over five years old; or undated; or figure provided aggregates area controlled by the company and its independent suppliers.</p> <p>*NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p> <p>External source: RSPO ACOP 2018 - 2.1.2 Total land controlled/managed for oil palm cultivation, planted. RSPO Grower ACOP (max 0.5 points) - 2.1.2 Total land controlled or managed for oil palm cultivation - planted and infrastructure</p>	<p>Company feedback 2021: The total oil palm planted area (ha) within the operational area of the company in 2020 was 38,227.21 ha.</p> <p>Source: RSPO ACOP 2020</p> <ul style="list-style-type: none"> Planted= 35,964.03 Infrastructure=2,263.18 <p>Background Information – SPOTT Assessment 2021</p>
15	Plasma/scheme smallholders planted area (ha)	<p>Disabled if no plasma/scheme smallholders or only a processor/trader. Input figure.</p>	<p>Company feedback 2021: The total planted plasma/scheme area across the company's operations is 8,358.13 ha.</p>

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		<p>Yes: 1 point. Total plasma/scheme smallholder area planted with oil palm. Partial: 0.5 points. Data between two and five years old; or data provided does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published for same time period (i.e. same year). No: 0 points. No data; data over five years old; or undated.</p> <p>NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p> <p>External source: RSPO Grower ACOP 2.1.6 Total land under scheme/plasma smallholders certified and 2.1.7 Total land under scheme/plasma smallholders uncertified</p>	<p>Source: RSPO ACOP 2020</p>
16	Unplanted (areas designated for future planting) (ha)	<p>Disabled if only a processor/trader. Input figure.</p> <p>Yes: 1 point. Area not yet planted, but that has been designated for future planting of oil palm, or that has obtained the necessary permits for oil palm planting (e.g. obtained HGU in Indonesia). Partial: 0.5 points. Unclear terminology (i.e. states "unplantable", or "unplanted including infrastructure"); or data does not cover company's known scope of operations; or figure complicated to calculate; or contradictory figures are published from same time period (i.e. same year); or data between two and five years old. No: 0 points. No data; or data over five years old; or undated.</p> <p>NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p> <p>External source: RSPO Grower ACOP 2.1.3 Total land controlled or managed for oil palm cultivation - unplanted (hectares)</p>	<p>Company feedback 2021: The undeveloped area is 19,240 ha.</p> <p>Source: RSPO ACOP 2020</p>
17	Conservation set-aside area, including HCV area (ha)	<p>Disabled if only a processor/trader. Input figure.</p> <p>Yes: 1 point. Area set aside for conservation, including HCV area, HCS area, and other areas such as peatlands, steep slopes, etc. State in</p>	<p>Company feedback 2021: The conservation set-aside area, including HCV area is 16,895.64 ha.</p> <p>Source: RSPO ACOP 2020</p>

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		<p>explanation if sum of HCV and other conservation areas from RSPO ACOP. If company reports 0 ha, still award full points.</p> <p>Partial: 0.5 points. Data between two and five years old; or data provided does not cover company's known scope of operations; or if figure complicated to calculate; or if contradictory figures are published from same time period (i.e. same year).</p> <p>No: 0 points. No data; or data over five years old; or undated; or figure provided aggregates area set aside by the company and its suppliers.</p> <p>NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 20,178 ha planted and the Sustainability Report states a figure which is 1,008 ha more or less than 20,178, then these are deemed contradictory figures.</p> <p>External source: RSPO Grower ACOP 2.1.4 Total land designated and managed as HCV areas; 2.1.5 Other conservation area sets aside excluding HCV areas</p>	
18	Maps of estates/management units	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Has names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all estates; or specifies that maps represent 100% of concession sites in RSPO ACOP. Information must be in one or two places rather than spread in multiple places.</p> <p>Partial: 0.5 points. Has both names and geo-referenced maps for some estates; or unclear if covers all estates; or only static image file showing locations of all/some estates; or only some coordinates which do not show estate boundaries; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated; or static image file not at a local scale (i.e. cannot determine accurately where estates are located); or text on image unreadable.</p> <p>N.B. If clearly states no expansion in landbank, then maps may be over two years old for full points.</p> <p>External source: RSPO ACOP 2018 5.1 Concession map; Map declaration; 5.2 concessions acquired or change in ownership; RSPO Grower ACOP 2019 5.1 Has your company submitted concession maps to the RSPO in previous ACOP cycles?; 5.2 concessions acquired or change in ownership;</p>	<p>Company feedback 2021: Concession boundaries have been made available to the website and RSPO ACOP in 2020 include the including geo-referenced maps. The company declares no new concession acquisition or changes in the ownership of existing concessions were undertaken in its ACOP 2020.</p> <p>Source: RSPO ACOP 2020</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3650/maps.html</p>

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		Global Forest Watch oil palm concessions [929]; GeoRSPO https://rspo.org/members/georspo [924]	
19	Maps of scheme/plasma smallholders	<p>Disabled if no scheme/plasma smallholders or if only a processor/trader.</p> <p>Yes: 1 point. Geo-referenced maps (shapefile or KML) for all scheme smallholder estates.</p> <p>Partial: 0.5 points. Geo-referenced maps for some scheme smallholder estates; unclear if all scheme smallholders; or only has image file showing location of all/some scheme smallholders; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five 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.</p> <p>N.B. If clearly states no expansion in landbank then maps may be over two years old for full points.</p> <p>External source: GeoRSPO https://rspo.org/members/georspo [924]</p>	<p>Company feedback 2021: Geo-referenced maps for the scheme smallholders of the company can be found on the REA website</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3500/smallholder-partnerships.html</p>
20	Names and locations of all third-party supplying plantations	<p>Disabled if no suppliers or if only have scheme smallholders</p> <p>Yes 1 point: Reports names and geo-referenced maps which clearly show estate boundaries (e.g. shapefile or KML) for all supplier estates within supply chain, excluding scheme/plasma smallholders. Information must be in one or two places rather than spread in multiple places.</p> <p>Partial 0.5 points: Only reports some of this information; or unclear if covers all supplying estates; or only image file showing local locations of all/some estates; or data between two and five years old.</p> <p>No 0 points: No data; or data over five years old; or undated.</p>	<p>Company feedback 2021: The company have not published the names and locations of all 3rd party supplying plantations</p>
21	Number of company-owned mills	<p>Disabled if company does not own mills. Input number.</p> <p>Yes: 1 point. Number of mills owned by the company. State in explanation if any other mills in development.</p> <p>Partial: 0.5 points. Data between two and five years old; or data provided does not cover company's known scope of operations; or contradictory figures are published from same time period (i.e. same year).</p> <p>No: 0 points. No data; or data over five years old; or undated.</p> <p>NB. Contradictory figures are those which deviate from each other by more than 5%. For example, if the Annual Report states 50 mills and the Sustainability Report states a figure</p>	<p>Company feedback 2021: The company have 3 Mills are operated existing.</p> <p>Source: Annual Report 2020 (page 17) RSPO ACOP 2020</p>

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		<p>which is 3 more or less, then these are deemed contradictory figures.</p> <p>External source: RSPO Grower ACOP 2.6.1 Number of Palm Oil Mills operated; RSPO Certified Growers https://www.rspo.org/certification/search-for-certified-growers [2250]; One Oil Palm Maps http://www.oneoilpalm.com/one-oil-palm-maps-directory/</p>	
22	Names and locations of company-owned mills	<p>Disabled if company does not own mills.</p> <p>Yes: 1 point. Names and coordinates or addresses or referenced maps (shapefile, kml, etc.) for all mills. For coordinates/addresses check that these can be used to generate location using GoogleMaps - all or if many mills test a sample. Information must match number of mills reported by company (dated) and must be in one or two places rather than spread in multiple places.</p> <p>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 no dated source indicating number of mills controlled (i.e. received zero points for indicator above); or otherwise unclear.</p> <p>No: 0 points. No data; or static image file not at a local scale (i.e. cannot determine accurately where mills are located); or text on image unreadable.</p> <p>External source: Global Forest Watch oil palm mills [928] and RSPO mills [921]; GeoRSPO https://rspo.org/members/georspo [924].</p>	<p>Company feedback 2021: 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.</p> <p>Source: Annual Report 2020 RSPO ACOP 2020</p> <p>https://data.globalforestwatch.org/datasets/gfw::universal-mill-list-1/about</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3650/maps.html</p>
23	Number (or percentage) of company-owned mills that source from company-owned operations and/or third parties	<p>Disabled if company does not own mills.</p> <p>Yes 1 point. The company reports the number (or percentage) of company-owned mills that source FFB from company-owned plantations and the number (or percentage) of company-owned mills that source FFB from third-party plantations (if applicable). Partial 0.5 points. Data provided does not cover company's known scope of operations; or does not report one if has both; or data between two and five years old.</p> <p>No 0 points. No data; or data over five years old; or undated.</p>	<p>Company feedback 2021: In 2020, all three company-owned mills (i.e. Perdana POM, Cakra POM, Satria POM) source from company-owned plantations and/or third party plantations.</p> <p>Source: Annual Report 2020 Background information – SPOTT Assessment 2021</p>
24	Reports total volumes (or percentages) sourced by company-owned mills that come from company-owned operations and/or third-parties	<p>Disabled if company does not own mills. State volumes/percentages in explanation.</p> <p>Yes 1 point. The company reports the total volume of FFB sourced by company-owned mills that comes from</p>	<p>Company feedback 2021: The total volume sourced by the 3 company-owned mills (tonnes FFB): Own Estate (Direct) Supply 2020 = 785,850 tonnes Third-party suppliers = 185,515 tonnes.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>company-owned plantations and the total volume of FFB sourced by company-owned mills that comes from third-party plantations (if applicable). If percentage sourced is reported for only own or third-party can still award full points as percentage of other can be calculated.</p> <p>Partial 0.5 points. Data provided does not cover company's known scope of operations; or only reports volume for one if has both; or data between two and five years old.</p> <p>No 0 points. No data; or data over five years old; or undated.</p>	Source: Annual Report 2020 (page 2)
25	Number of third party supplying mills	<p>Disabled if company does not source from supplying mills.</p> <p>Yes: 1 point. Number of all third party supplying mills (mills supplying Crude Palm Oil (CPO) and Palm Kernel (PK)).</p> <p>Partial: 0.5 points. Data between two and five years old; or data provided does not cover company's known scope of operations (e.g. only covers one country); or approximate data only (e.g. states that sources from over a hundred mills).</p> <p>No: 0 points. No data; or data over five years old; or undated.</p>	Disabled indicator
26	Names and locations of all third-party supplying mills	<p>Disabled if company does not source from supplying mills.</p> <p>Yes 1 point: Names and coordinates; or addresses capable of generating locations on GoogleMaps; or names and geo-referenced maps (shapefile, kml) for all supplying mills. Information must match number of mills reported by company.</p> <p>Partial 0.5 points: 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 supplier mills (i.e. received zero points for indicator above).</p> <p>No 0 points: No data; or static image file not at a local scale (i.e. cannot determine accurately where mills are located); or text on image unreadable.</p>	Disabled indicator
27	Number (or percentage) of third party supplying mills that source from their own plantations and/or third party plantations	<p>Disabled if company does not source from supplying mills.</p> <p>Yes 1 point: The company reports the number (or percentage) of supplying mills in its supply chain that source from these suppliers' own plantations and the number of supplying mills that source from third-party plantations (if applicable).</p> <p>Partial 0.5 points: Data provided does not cover company's known scope of operations; or does not report one if has both; or data between two and five years old.</p>	Disabled indicator

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No 0 points: No data; or data over five years old; or undated.	
28	Reports total volume (or percentages) sourced from third-party supplying mills that come from the supplying mills' own operations and/or third parties	<p>Disabled if company does not source from supplying mills. State volumes/percentages in explanation.</p> <p>Yes 1 point. The company reports the total volume of FFB sourced by third-party supplying mills that comes from these suppliers' own operations and the total volume of FFB sourced from third-party supplier mills that comes from third-parties (if applicable). If percentage sourced is reported for only own or third-party can still award full points as percentage of other can be easily calculated.</p> <p>Partial 0.5 points. Data provided does not cover company's known scope of operations; or only reports volume for one if has both; or data between two and five years old.</p> <p>No 0 points. No data; or data over five years old; or undated.</p>	Disabled indicator
29	Total volume (or percentage) sourced for refineries that comes from intermediary traders and/or refiners rather than directly from mills	<p>Disabled if not a refiner or if only sources directly from mills.</p> <p>Yes 1 points. 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.</p> <p>Partial 0.5 points. Data provided does not cover company's known scope of operations; or data between two and five years old.</p> <p>No 0 points. No data; or data over five years old; or undated.</p>	Disabled indicator
30	Time-bound commitment to achieve 100% traceability to mill level	<p>Disabled if not a crusher/refiner/trader or if only sources from own mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope For downstream operations, overall percentage of palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PK)) traceable to mills (or percentage traceability to mill for refineries and kernel crushing plants). No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage volume that is traceable to mill level (e.g. 0.4 points are awarded for companies that are 40% traceable to mill). Yes: 1 point. 100% traceable. Partial: 0.01-0.99 points. 1-99% traceable. No: 0 points. 0% traceable. [Additional points] Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body,</p>	Disabled indicator

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		or if any of the company's crushers or refineries have RSPO SCC under IP or SG).	
31	Percentage of supply traceable to mill level	<p>Disabled if not a crusher/refiner/trader or if only sources from own mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope For downstream operations, overall percentage of palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PK)) traceable to mills (or percentage traceability to mill for refineries and kernel crushing plants). No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage volume that is traceable to mill level (e.g. 0.4 points are awarded for companies that are 40% traceable to mill). Yes: 1 point. 100% traceable. Partial: 0.01-0.99 points. 1-99% traceable. No: 0 points. 0% traceable. [Additional points] Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body, or if any of the company's crushers or refineries have RSPO SCC under IP or SG).</p>	Disabled indicator
32	Time-bound commitment to achieve 100% traceability to plantation level	<p>Disable if only a grower, or if has no suppliers, (including scheme and independent smallholders). Input traceability % if specified</p> <p>Yes: 1 point. Time-bound commitment to 100% traceability to plantation (or 100% FFB traceability); or already 100% traceable (must have been reported within the last two years); or already 100% Identity Preserved. Partial: 0.5 points. Commits to less than 100% traceability; or commitment not time-bound; or commitment in the past that has not been met; or unclear statement which does not specify plantation or farm level; or commitment does not cover all sourcing. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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 2021</p> <p>Source: Background information – SPOTT Assessment 2021</p>
33	Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level	<p>Disabled if company does not own mills or if has no suppliers, (including scheme and independent smallholders). Add to explanation how this has been externally verified, if applicable.</p> <p>Scope For the company's own mills (upstream operations), overall percentage of FFB supply traceable to plantation, including</p>	<p>Company feedback 2021: 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 2021.</p> <p>Source: Annual Report 2020 RSPO ACOP 2020 Background information – SPOTT Assessment 2021</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>smallholders and suppliers, if applicable. Full points awarded if the company is 100% certified as RSPO Identity Preserved (IP); if partially IP RSPO certified percentage calculated out of total landbank. No points are awarded if data is over two years old or undated.</p> <p>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). Yes: 1 point. 100% traceable. Partial: 0.01-0.99 points. 1-99% traceable. No: 0 points. 0% traceable. [Additional points] Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body, or if any of the company's mills have Identity Preserved certification)</p>	
34	Percentage of supply from third-party mills traceable to plantation level	<p>Disabled if not a crusher/refiner/trader or only sources from own mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope For downstream operations, overall percentage of fresh fruit bunches (FFB) supply to, or palm oil supply (Crude Palm Oil (CPO) and Palm Kernel oil (PKO) supply from, third-party mills traceable to plantation.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage FFB from supplying mills that is traceable to plantation level (e.g. 0.4 points are awarded for companies that are 40% traceable from supplying mills to plantation level). Yes: 1 point. 100% traceable. Partial: 0.01-0.99 points. 1-99% traceable. No: 0 points. 0% traceable; or data over two years old; or undated. [Additional points] Companies are awarded 1 additional point if their traceability data is externally verified (including through a certification body).</p>	Disabled indicator
35	Publishes traceability data at refinery level	<p>Disabled if not a refiner. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: The company publishes percentage of supply traceable to plantation level per refinery for all refineries.</p>	Disabled indicator

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Limited: The company only publishes percentage of FFB supply traceable to mill level; or publishes traceability to plantation level but not for all refineries. Insufficient: No data.</p> <p>Scoring N.B. Companies may report practice 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.</p>	
36	Publishes traceability data at crusher level	<p>Disabled if not a crusher. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: The company publishes percentage of supply traceable to plantation level per crusher for all crushing facilities. Limited: The company only publishes percentage of FFB supply traceable to mill level; or publishes traceability to plantation level but not for all crushing facilities. Insufficient: No data.</p> <p>Scoring Note: Companies may report practice 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.</p>	<p>Company feedback 2021: REA operates two KCPs attached to the Cakra and Satria oil mills. These KCPs crush all of the palm kernels (PK) produced at the group's 3 mills. In 2020 the group KCPs crushed a total of 41,260 tonnes of PK, of which 25,931 tonnes (62.85%) were from RSPO certified sources and produced by the processing of 604,352 tonnes of certified FFB from group owned plantations. The remaining 15,328 tonnes (37.15%) of PK crushed in 2020 originated from the processing of 358,400 tonnes of uncertified FFB, of which 146,963 tonnes were supplied from uncertified group plantations, 142,165 tonnes from independent smallholders, 69,231 tonnes from associate smallholders (PPMD), and 41 tonnes from corporate outgrowers. REA currently does not crush PK from any other sources.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3150/how-rea-integrates-sustainability-in-its-core-practices-through-certification.html</p> <p>Background Information – SPOTT Assessment 2021</p>
37	Member of the Roundtable on Sustainable Palm Oil (RSPO)	<p>Scope Comprehensive: Whole company/group is a member of RSPO, or subsidiary membership covers all palm oil operations. Limited: Only subsidiary/subsidiaries are members. Insufficient: Neither company nor any of its oil palm subsidiaries are members; or RSPO membership is currently suspended (if company is suspended from the RSPO, still assess against RSPO indicators).</p> <p>Scoring Yes: 1.0 point: Comprehensive, externally verified Partial: 0.75 points: Limited, externally verified No: 0 points: Insufficient.</p>	<p>Company feedback 2021: The company has been registered as a member of the RSPO since 10 November 2007 with membership number 1-0045-07-000-00.</p> <p>Source: RSPO website: https://rspo.org/members/200</p> <p>Annual Report 2020 RSPO ACOP 2020</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>NB: External verification must be determined through listing on RSPO membership webpage</p> <p>External source: https://rspo.org/members/all</p>	
38	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	<p>Disabled if company only became an RSPO member within last three years. Input year of first certification (planned or achieved).</p> <p>Scope Comprehensive: Certified within three years or prior to November 2010. If did not have mill built when joined, then assessed 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. Limited: Only subsidiary is a member and certified within three years or prior to November 2010. Insufficient: Not certified within three years.</p> <p>Scoring Yes: 1.0 point: Comprehensive, externally verified Partial: 0.75 points: Limited, externally verified No: 0 points: Insufficient.</p> <p>External source: RSPO ACOP 2018 4.1 Year of first RSPO estate certification (planned or achieved); (processor) 3.1 Year of first supply chain certification (planned or achieved); RSPO Grower ACOP 2019 4.1 Which year did your company achieve (or plans to achieve) its first RSPO P&C certification?; RSPO P&T ACOP 3.1 Which year did your company achieve/obtain (or expects to achieve/obtain) the RSPO supply chain certification or RSPO trader/distributor licence?</p>	Company feedback 2021: The company first obtained certification in 2011.
39	Submitted most recent RSPO Annual Communication of Progress (ACOP)	<p>Disabled if company joined RSPO within the year and does not have to submit an ACOP.</p> <p>Yes: 1 point. Submitted last ACOP. Partial: 0.5 points. Only a subsidiary is a member and has submitted its most recent ACOP. No: 0 points. ACOP not submitted (if company is suspended from the RSPO, indicator still assessed). External source: https://rspo.org/members/acop</p>	<p>Company feedback 2021: The ACOP report 2020 has been submitted to the RSPO on 03 May 2021. However, until now the ACOP report has not been uploaded to the RSPO official website.</p> <p>Source: RSPO ACOP 2020</p>
40	Listed all countries and regions in which operates in most recent RSPO Annual Communication of Progress (ACOP)	Disabled if company joined RSPO within the year and does not have to submit an ACOP or if only a processor/trader.	Company feedback 2021: The company states all the countries and regions in which the company operates: Indonesia (East Kalimantan).

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>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.</p> <p>Partial: 0.5 points. Only a subsidiary is a member and has reported all locations in which it operates.</p> <p>No: 0 points. A country or province is not reported; or most recent ACOP unpublished (if company is suspended from the RSPO, still assess against indicator); or not an RSPO member.</p> <p>External source: RSPO Grower 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)</p>	<p>Source: RSPO ACOP 2020 Annual Report 2020</p>
41	Percentage of area (ha) RSPO-certified?	<p>Disabled if only a processor/trader.</p> <p>Scoring 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). If percentage is not available, divide total landbank by total RSPO certified area using figures from the same source, or calculate using total certified area under RSPO P&C Certification (AOP 2.2.2) divided by total land area controlled/managed for oil palm cultivation (ACOP 2.1.8). Indicator refers to landbank directly controlled (i.e. excluding independent smallholders and outgrower schemes). Yes: 1 point. 100% certified. Partial: 0.01-0.99 points. 1-99% certified. No: 0 points. 0% certified; or percentage figure cannot be calculated using available data; or not clear whether figure covers all operations and/or includes suppliers; or data over two years old; or undated.</p> <p>External source: RSPO Grower ACOP 2019 2.2.2 Total certified land under the RSPO P&C Certification, excluding scheme smallholders; 2.2.2.1 Certification progress - land under RSPO P&C Certification, excluding scheme smallholders; RSPO certified growers: https://www.rspo.org/certification/search-for-certified-growers</p>	<p>Company feedback 2021: The percentage of area (ha) RSPO certified in 2020 is 50.33%.</p> <p>Source: RSPO ACOP 2020</p>
42	Percentage of mills RSPO-certified	<p>Disabled if does not own any mills.</p> <p>Scoring 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). Yes: 1 point. 100% certified.</p>	<p>Company feedback 2021: Two of the company's three mills are RSPO certified.</p> <p>Source: Annual Report 2020 RSPO ACOP 2020</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.01-0.99 points. 1-99% certified.</p> <p>No: 0 points. 0% certified; or data over two years old; or undated.</p> <p>External source: RSPO Grower ACOP 2.6.2 Number of Palm Oil Mills certified; RSPO certified growers https://www.rspo.org/certification/search-for-certified-growers</p>	https://www.rea.co.uk/websites/reaholdingsplc/English/3150/how-rea-integrates-sustainability-in-its-core-practices-through-certification.html
43	Time-bound plan for achieving 100% RSPO certification of estates and mills within 5 years or achieved 100% RSPO-certification of estates	<p>Disabled if only a crusher/refiner/trader. Input date in figure field.</p> <p>Yes: 1 point. Target within five years or already met.</p> <p>Partial 0.5 points: Only subsidiary is an RSPO member, and target within five years or already met.</p> <p>No: 0 points. Target over five years; or missed target.</p> <p>External source: RSPO Grower ACOP 4.2 Which year did your company achieve (or plans to achieve) 100% RSPO certification for all its estates and mills?</p>	<p>Company feedback 2021: Time-bound plan for achieving 100% RSPO certification of estates and mills with is in 2025 (first certification achieved was in 2011).</p> <p>Source: RSPO ACOP 2020</p>
44	Year expected to achieve Time-bound plan for achieving 100% RSPO certification of all palm product processing facilities	<p>Disabled if only a grower/miller. Input year</p> <p>Yes: 1 points. Target year specified or already met target. Target within five years or already met.</p> <p>Partial 0.5 points. Only subsidiary is an RSPO member, and target within five years or already met. Target year specified or already met target.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p> <p>External source: RSPO P&T ACOP (processor) 3.3 Which year did your company achieve (or expects to achieve) 100% RSPO certification of all palm product processing facilities?</p>	<p>Company feedback 2021: 2 crushing facilities are integrated into company mill and both are certified.</p> <p>Source: RSPO ACOP 2020</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3150/how-rea-integrates-sustainability-in-its-core-practices-through-certification.html</p>
45	Percentage of scheme/plasma smallholders (ha) RSPO-certified	<p>Disabled if only a processor/trader or if no schemed smallholders.</p> <p>Scoring 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).</p> <p>Yes: 1 point. 100% certified.</p> <p>Partial: 0.01-0.99 points. 1-99% certified.</p> <p>No: 0 points. 0% certified; or data over two years old; or undated.</p> <p>External source: RSPO Grower ACOP: 2.2.3.1 Certification progress - land under scheme smallholders</p>	<p>Company feedback 2021: The plasma smallholders are currently preparing for RSPO certification.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
46	Time-bound plan for achieving 100% RSPO certification of scheme/plasma/associated smallholders and outgrowers within 5 years or target already achieved	<p>Disabled if only a processor/trader or if has no scheme/plasma/associated smallholders or outgrowers</p> <p>Yes: 1 points. Target within five years or already met. Partial 0.5 points: Only subsidiary is an RSPO member, and target within five years or already met. No: 0 points. Target over five years; or if missed target. External source: RSPO Grower ACOP 4.3 Which year did your company achieve (or plans to achieve) 100% RSPO certification of scheme smallholders?</p>	<p>Company feedback 2021: Time-bound plan for achieving 100% RSPO certification of scheme/plasma/associated smallholders and outgrowers is in 2024.</p> <p>Source: RSPO ACOP 2020</p>
47	Percentage of FFB supply (tonnes) from independent smallholders/outgrowers/third-party FFB suppliers that is RSPO-certified	<p>Disabled if only a crusher/refiner/trader or if no independent suppliers, inclusive of independent smallholders, outgrowers including associated smallholders, or other third-party suppliers.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage of FFB from independent smallholders/outgrowers/third-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/third-party FFB suppliers that is RSPO certified). Yes: 1 point. 100% certified. Partial: 0.01-0.99 points. 1-99% certified. No: 0 points. 0% certified; or data over two years old; or undated.</p> <p>External source: RSPO ACOP 2018 2.5.3 Independent smallholders; 2.5.4 Outgrowers; 2.5.5 Other 3rd party supplier Total FFB volume that is supplied; RSPO Grower ACOP 2019 2.5.4 Independent smallholders; 2.5.5 Outgrowers; 2.5.6 Other 3rd party supplier Total FFB volume that is supplied;</p>	<p>Company feedback 2021: FFB suppliers from ISH schemes and outgrowers are not yet certified. Currently, it is still in the process of identifying and moving towards certification.</p>
48	Percentage of all palm oil and oil palm products handled/traded/processed (tonnes) that is RSPO-certified	<p>Disabled if only a grower/miller</p> <p>Scoring Companies are awarded up to 1.0 point 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 certified). Yes: 1 point. 100% certified. Partial: 0.01-0.99 points. 1-99% certified. No: 0 points. 0% certified; or data over two years old; or undated.</p>	<p>Company feedback 2021: Figure = 33% CSPK represents the following percentage of your total CPO production.</p> <p>Source: RSPO ACOP 2020</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		External source: RSPO P&T ACOP (processor) 2.2.5 2.2.6 Total volume of all palm oil and oil palm products handled/traded/processed in the year; 2.3 Volume handled/traded/processed in the year that is RSPO-certified (tonnes)	
49	Sells RSPO-certified palm oil through Segregated or Identity Preserved supply chains	<p>Disable if only have a processor/trader ACOP.</p> <p>Scope No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage of CSPO and CSPK sold as Segregated and/or Identity Preserved (e.g. 0.4 points are awarded for companies that sell 40% SG/IP). Yes: 1 point. 100% SG/IP Partial: 0.01-0.99 points. 1-99% SG/IP. No: 0 points. 0% SG/IP.</p> <p>External source: RSPO Grower ACOP 3.3 CSPO sold as RSPO certified (Identity Preserved/Segregated); 3.9 CSPK sold as RSPO certified (Identity Preserved/Segregated)</p>	<p>New indicator 2021 Company feedback 2021: Currently the company only uses the mass balance of the supply chain model.</p>
50	Processes/trades RSPO-certified palm oil through Segregated or Identity Preserved supply chains	<p>Disable if only have a grower ACOP.</p> <p>Scope No points are awarded if data is over two years old or undated.</p> <p>Scoring Companies are awarded up to 1.0 point based on the percentage of CSPO and CSPK sourced as Segregated and/or Identity Preserved (e.g. 0.4 points are awarded for companies that source 40% SG/IP). Yes: 1 point. 100% SG/IP Partial: 0.01-0.99 points. 1-99% SG/IP. No: 0 points. 0% SG/IP.</p> <p>External source: RSPO P&T ACOP: 2.3. Volume of RSPO-certified palm oil and oil palm products sourced in the year (tonnes) ((Identity Preserved/Segregated)</p>	New indicator (Disabled indicator)
51	Indonesia Sustainable Palm Oil (ISPO) certified (100%)	<p>Disabled if only a crusher/refiner/trader or if does not operate in Indonesia</p> <p>Scope Comprehensive: 100% of company's operations (mills and estates) ISPO certified. Must state certified rather than audited or similar. Limited: Some of company's operations are ISPO certified.</p>	<p>Company feedback 2021: REA has successfully obtained ISPO certificates for its three mills and its supply base. All sustainability certificates owned by REA are published on the website.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3150/how-rea-integrates-</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Insufficient: Not certified or only reports being audited.</p> <p>Scoring N.B. Companies may report practice 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. NB: For externally verified points certificates must be publicly available through company websites or certification body websites.</p> <p>External source: ISPO: http://www.ispo-org.or.id/index.php?option=com_content&view=article&id=79&Itemid=233&lang=en [3926]</p>	<p>sustainability-in-its-core-practices-through-certification.html</p>
52	Malaysia Sustainable Palm Oil (MSPO) certified	<p>Disabled if does not operate in Malaysia, or if only a trader, disabled if trader does not have physical possession of traded product.</p> <p>Scope Comprehensive: 100% of company's operations (mills and estates) MSPO certified (only counted as one if mill and estate in same location). Limited: Some of the company's operations (mill, estate or facility) are MSPO certified. Insufficient: Not certified or only reports being audited.</p> <p>Scoring N.B Companies may report practice 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. NB: For externally verified points certificates must be publicly available through company websites, certification body websites or listed external sources.</p> <p>External source: MSPO certified growers and processing facilities https://www.mpocc.org.my/mspo-certification [2252]; List of Certified Entities Under MSPO: https://mspotracer.org.my/Opmc_list List of Certified Entities Under SCCS: https://mspotracer.org.my/Scs_list</p>	Disabled indicator

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53	Certified under voluntary sustainability certification scheme (e.g. ISCC, SAS, RSB)	<p>Scope</p> <p>Comprehensive: Any of the company's palm oil operations certified under voluntary schemes, including ISCC, SAN, RSB, and organic certification.</p> <p>Limited: Only ISO 14001 certified; or audited, but not yet clearly certified.</p> <p>Insufficient: Member of scheme/s, but not yet certified or audited.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p> <p>NB: For externally verified points certificates must be publicly available through company websites, certification body websites or listed external sources.</p> <p>External sources:</p> <p>ISCC: https://www.iscc-system.org/certificates/all-certificates/</p> <p>Sustainable Agriculture Standard: https://www.rainforest-alliance.org/business/solutions/certification/agriculture/certificate-search-public-summaries/</p> <p>RSB: https://rsb.org/certification/participating-operators/</p>	<p>Company feedback 2021: The company also certified under voluntary sustainability certification scheme is ISCC.</p> <p>Source: Annual Report 2020</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3150/how-rea-integrates-sustainability-in-its-core-practices-through-certification.html</p> <p>ISCC web link: https://certificates.iscc-system.org/cert-pdf/EU-ISCC-Cert-DE105-81688209.pdf https://certificates.iscc-system.org/cert-pdf/EU-ISCC-Cert-DE105-82959909.pdf https://certificates.iscc-system.org/cert-pdf/EU-ISCC-Cert-DE105-82144911.pdf https://certificates.iscc-system.org/cert-pdf/EU-ISCC-Cert-DE105-81989307.pdf</p>
54	Commitment to zero conversion of natural ecosystems	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Company specifies a commitment to "no/zero conversion" that explicitly includes all natural ecosystems.</p> <p>Partial: 0.5 points. Company has an unclear commitment, or commitment does not cover all natural ecosystems.</p> <p>No: 0 points. Company has no commitment to zero conversion.</p>	<p>New indicator 2021.</p> <p>Company feedback 2021: REA has amended its policy regarding commitment to zero conversion of natural ecosystems.</p> <p>"REA commits to no development of High Carbon Stock (HCS) forests, High Conservation Value (HCV) areas and / or in natural ecosystem* areas that have unique values and ecological carrying capacity as described in the Accountability Framework Initiative (AFI)".</p> <ul style="list-style-type: none"> • REA commits to no conversion of any natural ecosystem to another land use including no significant changes to the species composition, structure or function of any natural ecosystem. • 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

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			<p>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.</p> <ul style="list-style-type: none"> • 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. <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
55	Commitment to zero deforestation	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Company specifies a commitment to "no/zero deforestation; or clearly states will not develop on HCV, HCS and peatland. Commitment must be in place as of 1st Jan 2020. State commitment in explanation.</p> <p>Partial: 0.5 points. Company only has no/zero NET deforestation</p>	<p>New indicator 2021.</p> <p>Company feedback 2021: REA commits to no development of High Carbon Stock (HCS) forests, High Conservation Value (HCV) areas and / or in natural ecosystem* areas that have unique values and ecological carrying capacity as described in the Accountability Framework Initiative (AFI).</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>(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 only has a time-bound commitment to zero deforestation in the future, or commitment made after 1st Jan 2020.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p> <p>Company has no commitment to reducing deforestation/ conversion.</p> <p>N.B. Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows;</p> <p>1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and;</p> <p>2) Commits only to end forest loss by 2030. This SPOTT indicator requires a zero deforestation commitment to be implemented no later than 1st Jan 2020 for full points. Partial parts are earned for a time-bound commitment to zero deforestation after 1st Jan 2020.</p>	<ul style="list-style-type: none"> • REA commits to no conversion of any natural ecosystem to another land use including no significant changes to the species composition, structure or function of any natural ecosystem. • 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. <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>

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			<p>NDPE Policy: https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
56	Commitment to zero deforestation applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Company specifies commitment to "no/zero deforestation" or, or to not develop on HCV, HCS and peatland applies to all suppliers. State commitment in explanation. Commitment must be in place as of 1st Jan 2020.</p> <p>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) which applies to all suppliers; or has unclear no deforestation commitment which applies to all suppliers, or zero deforestation commitment only applies to some suppliers; or only has a time-bound commitment to sourcing from suppliers with a zero deforestation policy in the future; or commitment made after 1st Jan 2020.</p> <p>No: 0 points. Does not meet requirements for this indicator. Company has no commitment to reducing deforestation/ conversion. N.B. Commitments made through outside initiatives are acceptable, but must meet the requirements of the indicator. For example, the New York Declaration on Forests (NYDF) allows; 1) a weaker no NET deforestation approach. This SPOTT indicator requires a commitment to zero deforestation, and; 2) Commits only to end forest loss by 2030. This SPOTT indicator requires a zero deforestation commitment to be implemented no later than 1st Jan 2020 for full points. Partial points are earned for a time-bound commitment to zero deforestation after 1st Jan 2020.</p>	<p>New indicator 2021. Company feedback 2021: REA commits to no development of High Carbon Stock (HCS) forests, High Conservation Value (HCV) areas and / or in natural ecosystem* areas that have unique values and ecological carrying capacity as described in the Accountability Framework Initiative (AFI).</p> <ul style="list-style-type: none"> • REA commits to no conversion of any natural ecosystem to another land use including no significant changes to the species composition, structure or function of any natural ecosystem. • 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.

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			<p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
57	Criteria and cut-off date for defining deforestation	<p>State criteria and cut-off date in explanation</p> <p>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 awarded if no commitment to no deforestation.</p> <p>Partial: 0.5 points. Only specifies the criteria/types of forests/areas that are not to be deforested or a cut-off date.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: In 2015, REA established a set of policies that underpin the group's commitment to sustainable practices. These policies cover business ethics, responsible development, environment and biodiversity conservation, human rights, and health and safety. To further clarify the group's commitment to sustainable development, REA has adopted a supplementary policy: No Deforestation, No Peat, No Exploitation (NDPE).</p> <p>REA has amended its no-deforestation policy by determining a cut-off date for defining deforestation.</p> <p>REA recognises 15 November 2018 as the cutoff date for supplier compliance with all provisions of the NDPE policy.</p> <p>Source: NDPE Policy: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
58	Evidence of monitoring deforestation	<p>Disable if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and timeframe. Look for references to spatial monitoring, encroachment, patrols, satellite data, drones, GIS, etc. Limited: Methodology, extent of area being monitored for deforestation,</p>	<p>Company feedback 2021: Collaborating closely with Satelligence in the Netherlands by mapping land cover and implementing a land cover monitoring system for 2018 - 2020. 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</p>

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		<p>and/or time-frame is unclear; or data between two and five years old. Insufficient: No data; data over five years old; or undated. N.B. This indicator focuses on all deforestation that occurs in a company's operational area either by itself or by third parties.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>in areas within and beyond the estates to allow for a prompt and targeted response to encroachment or deforestation at an early stage.</p> <p>Managing encroachment into conservation reserves poses a significant risk to the viability of endangered species and their forest habitats. Owing to a complicated traditional land rights system, procedures in the form of a charter have been developed to manage cooperation between local villages, REA Kon and the group's village affairs and security teams, so that they can respond swiftly to illegal logging or land clearing within conservation reserves. Precautions against transmission of Covid-19 have on occasion hampered efforts to deter encroachment. Nevertheless, REA Kon has continued to inspect locations to determine the extent of an affected area, those responsible for any damage and the relevance of any legal or customary rights. The village affairs department then follows up on each case to determine whether a case warrants compensation or prosecution by local government authorities.</p> <p>Since 2018, REA has been working with Satelligence in the Netherlands to develop and implement an online land cover mapping and change monitoring system. The aim is to track land cover change over the broader landscape in which the estates are integrated, including the concession areas, the entire FFB supply base, forest areas and all other land cover types within a defined area surrounding the concessions. The land cover map is used to identify areas for rehabilitation that have been previously disturbed by, for example, fire, logging or other locally initiated encroachment. The online monitoring system provides alerts of further land cover change due to land clearing or fire in areas within and surrounding the concessions. The monitoring system provides bi-weekly alerts of land cover change in areas within and beyond the estates (the area of interest for monitoring is the entire concession area of the group which is extended up to 229,898 Ha covering all sources of suppliers include independent smallholder and other out growers). This enables operational teams on the ground to respond rapidly to instances of encroachment or illegal deforestation at an early stage and complements existing ground based patrols and other surveys.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html</p> <p>Annual Report 2020 (page 31) RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>

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59	Evidence of monitoring deforestation in supplier operations	<p>Disable if no suppliers, including scheme smallholders and independent suppliers. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Specifies how deforestation is being monitored (i.e. how monitoring encroachment), including the extent of the area monitored and timeframe. Look for references to spatial monitoring, encroachment, patrols, satellite data, drones, GIS, etc. Limited: Methodology, extent of area being monitored for deforestation, and/or time-frame is unclear; or data between two and five years old. Insufficient: No data; data over five years old; or undated. N.B. This indicator focuses on all deforestation that occurs in a suppliers operational area either by itself or by third parties.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: Since 2018, REA has been working with Satelligence in the Netherlands to develop and implement an online land cover mapping and change monitoring system. The aim is to track land cover change over the broader landscape in which the estates are integrated, including the concession areas, the entire FFB supply base, forest areas and all other land cover types within a defined area surrounding the concessions. The land cover map is used to identify areas for rehabilitation that have been previously disturbed by, for example, fire, logging or other locally initiated encroachment. The online monitoring system provides alerts of further land cover change due to land clearing or fire in areas within and surrounding the concessions. The monitoring system provides bi-weekly alerts of land cover change (of areas greater than 1 hectare) in areas within and beyond the estates. The area of interest for monitoring purposes includes all of the group's concession areas and areas outside the concessions totaling 229,898 hectares, thereby covering the entire FFB supply chain including all independent smallholders and other out growers). This enables operational teams on the ground to respond rapidly to instances of encroachment or illegal deforestation at an early stage and complements existing ground based patrols and other surveys.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html</p> <p>Background Information – SPOTT Assessment 2021 Annual Report 2020 (page 31)</p>																				
60	Amount of illegal/non-compliant deforestation recorded in own operations	<p>Disabled if only a processor/trader. Input figure and/or %</p> <p>Yes: 1 point. Reports total area of illegal or non-compliant deforestation recorded over the company's full operational area (area can be zero) since the commitment cut-off date Partial: 0.5 points. Data reported covers less than the company's operational area; or area figures found under grievances but consolidated figure covering entire operations not reported; or data between two and five years old or not reported since cut-off date, or no cut-off date given No: 0 points. No data; data over two five years old; or undated.</p>	<p>Company feedback 2021: During 2020, REA continued to monitor indications of encroachment and deforestation activity both within and without the group's concessions, including all the locations of third party FFB suppliers. The results of monitoring (shown below) are used as a reference point for conducting ground checks and taking the necessary control measures.</p> <p>Within group concessions: During 2020, a total of 111.39 hectares of attempted encroachment or land clearing was identified within REA's concessions:</p> <table><tr><th>Estate</th><th>Encroachment (hectares)</th></tr><tr><td>Cakra</td><td>2.24</td></tr><tr><td>Lestari</td><td>4.63</td></tr><tr><td>Damai</td><td>0.21</td></tr><tr><td>Berkat</td><td>16.53</td></tr><tr><td>Teplan</td><td>7.93</td></tr><tr><td>Sentekan</td><td>5.54</td></tr><tr><td>Satria</td><td>18.49</td></tr><tr><td>Cipta Dava Mandiri</td><td>55.82</td></tr><tr><td>Total</td><td>111.39</td></tr></table>	Estate	Encroachment (hectares)	Cakra	2.24	Lestari	4.63	Damai	0.21	Berkat	16.53	Teplan	7.93	Sentekan	5.54	Satria	18.49	Cipta Dava Mandiri	55.82	Total	111.39
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			<p><u>Outside group concessions (within areas of interest covering independent smallholder supplier locations):</u></p> <p>During 2020, there were indications of non-compliant deforestation or land clearing taking place outside REA's concessions covering an area of 59.37 hectares. The monitoring results showed multiple indications of deforestation in the vicinity of 324 locations of independent smallholders but that proved not to be within independent smallholder locations. On receipt of land-clearing alerts in an identified area of interest, REA conducts direct field verification to ensure that the areas aren't within those of a registered smallholder supplier.</p> <p>Source: Background Information – SPOTT Assessment 2021</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html</p>																				
61	Amount of illegal/non-compliant deforestation recorded in supplier operations	<p>Disabled if company only sources from own plantations. Input figure and/or %.</p> <p>Yes: 1 point. Reports total area of illegal or non-compliant deforestation recorded within the company's suppliers' operational area (area can be zero) since the commitment cut-off date in the operations of the company's direct or indirect suppliers</p> <p>Partial: 0.5 points. Data reported does not cover all suppliers' entire operational area; or area figures found under grievances but consolidated figure covering entire operations not reported; or data between two and five years old or not reported since cut-off date, or no cut-off date given</p> <p>No: 0 points. No data; or data over two five years old; or undated.</p>	<p>Company feedback 2021: During 2020, REA continued to monitor indications of encroachment and deforestation activity both within and without the group's concessions, including all the locations of third party FFB suppliers. The results of monitoring (shown below) are used as a reference point for conducting ground checks and taking the necessary control measures.</p> <p><u>Within group concessions:</u></p> <p>During 2020, a total of 111.39 hectares of attempted encroachment or land clearing was identified within REA's concessions:</p> <table><tr><th>Estate</th><th>Encroachment (hectares)</th></tr><tr><td>Cakra</td><td>2.24</td></tr><tr><td>Lestari</td><td>4.63</td></tr><tr><td>Damai</td><td>0.21</td></tr><tr><td>Berkat</td><td>16.53</td></tr><tr><td>Tepian</td><td>7.93</td></tr><tr><td>Sentekan</td><td>5.54</td></tr><tr><td>Satria</td><td>18.49</td></tr><tr><td>Cipta Davia Mandiri</td><td>55.82</td></tr><tr><td>Total</td><td>111.39</td></tr></table> <p><u>Outside group concessions (within areas of interest covering independent smallholder supplier locations):</u></p> <p>During 2020, there were indications of non-compliant deforestation or land clearing taking place outside REA's concessions covering an area of 59.37 hectares. The monitoring results showed multiple indications of deforestation in the vicinity of 324 locations of independent smallholders but that proved not to be within independent smallholder locations. On receipt of land-clearing alerts in an identified area of interest, REA conducts direct field verification to ensure that the areas aren't within those of a registered smallholder supplier.</p> <p>Source: Background Information – SPOTT Assessment 2021</p>	Estate	Encroachment (hectares)	Cakra	2.24	Lestari	4.63	Damai	0.21	Berkat	16.53	Tepian	7.93	Sentekan	5.54	Satria	18.49	Cipta Davia Mandiri	55.82	Total	111.39
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			https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html
62	Commitment to restoration of non-compliant deforestation/conversion	<p>Disabled if only a processor/trader</p> <p>Yes: 1 point: Company commits 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 operations. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted and must include all non-compliance (i.e. not only restoration of HCVs without prior HCV assessment, as per RSPO Remediation and Compensation procedure).</p> <p>Partial: 0.5 points. Unclear commitment; or does not include a cut-off date, or commitment does not cover all non-compliance.</p> <p>No: 0 points.</p> <p>NB. This commitment is relevant to situations where a company may have failed (inadvertently or intentionally) to fully implement its commitment to zero deforestation. It also includes responsibility to remediate past harms in situations where a company purchases or acquires management rights to land where deforestation has been conducted by previous owners/managers.</p>	<p>Company feedback 2021: REA has amended its commitment to restoration of all non-conforming deforestation/conversion.</p> <p>“REA commits to the restoration of all non compliant deforestation and land use conversion. This includes the restoration of HCS forests, HCV areas, peatlands and other ecologically and culturally significant lands in consultation with independent experts and in accordance with accepted international industry certification standards”.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
63	Commitment to restoration of non-compliant deforestation/conversion applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point: Commitment 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 applies to all suppliers. Commitment must specify a cut-off date beyond which deforestation or conversion would not be accepted and must include all non-compliance (i.e. not only restoration of HCVs without prior HCV assessment, as per RSPO Remediation and Compensation procedure).</p> <p>Partial: 0.5 points. Unclear commitment; or does not include a cut-off date; or commitment only applies to some suppliers, or commitment does not cover all non-compliance.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: REA has amended its commitment to restoration of all non-conforming deforestation/conversion.</p> <p>“REA commits to the restoration of all non compliant deforestation and land use conversion. This includes the restoration of HCS forests, HCV areas, peatlands and other ecologically and culturally significant lands in consultation with independent experts and in accordance with accepted international industry certification standards”.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
64	Implementing a landscape or jurisdictional level approach	<p>Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: For producers, participating in multi-stakeholder planning and policy efforts at a landscape or jurisdictional level. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). 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 between two and five years old. Insufficient: No data; or data over five years old; or undated. Landscape and jurisdictional approach definition: https://accountability-framework.org/the-framework/topics/jurisdictional-approaches/</p> <p>Scoring Note: Companies may report practice 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.</p>	<p>Company feedback 2021: 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 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.</p> <p>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.</p> <p>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.</p> <p>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</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>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.</p> <p>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.</p> <p>Source: Background Information – SPOTT Assessment 2021</p>
65	Commitment to biodiversity conservation Biodiversity policy	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Has policy including both commitment and time-bound target on protecting biodiversity (can accept if refers to species AND habitats/ecosystems). Commitment must cover all the company's palm oil operations (i.e. all palm oil it produces, processes, purchases and/or trades). The policy/commitment must clearly apply both within and beyond HCV/HCS/set-asides (e.g. also covers biodiversity in plantation land or beyond concession boundaries) AND must contain at least one measurable, time-bound target that shows impact of this policy/commitment on biodiversity/species/habitats (e.g. X% increase in population of species X against a defined baseline; or X ha of specific habitat restored by target year) .s; and refers to baseline date(s)/data against which impacts are/will be measured. Can be standalone policy or included within another sustainability policy. Must be in one place together, not multiple.</p> <p>Partial: 0.5 points. Has policy, but does not clearly state that it applies to all the company's own palm oil operations; or has policy, but not clear that policy applies to all of its own operations (i.e. all palm oil it produces, processes, purchases and/or trades); or policy covers all operations but not all of the</p>	<p>New indicator 2021.</p> <p>Company feedback 2021: 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.</p> <p>Further, through Satelligence has been monitoring and will continue to monitor land cover land cover through a land cover monitoring system during 2018 and 2021 for the REA Group's Estates and the entire supply base.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>details above are included. only commitment with clear scope but no target, or target with no commitment; or has both commitment and target but only in relation to HCV/HCS/set-asides.</p> <p>No: 0 points. Has no policy; or only general statement that company commits to biodiversity protection with no detail given on scope; or only has individual commitments relating to biodiversity (e.g. no hunting, HCV assessments etc.) but no overarching commitment; or no target and only mentions biodiversity in relation to inside HCV/HCS/set-asides</p>	<p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
66	Biodiversity policy applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Has own policy on protecting biodiversity that applies to all suppliers. The policy should cover multiple dimensions (e.g. broad policy covering multiple species/threats) of biodiversity protection, must apply both within and beyond HCV/HCS/set-asides (e.g. also covers biodiversity in plantation land or beyond concession boundaries).</p> <p>Partial: 0.5 points. Policy only applies to some suppliers.</p> <p>No: 0 points.</p> <p>No: 0 points. Only mentions biodiversity; or only mentions biodiversity in relation to inside HCV/HCS/set-asides</p>	<p>New indicator 2021.</p> <p>Company feedback 2021: 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.</p> <p>Further, through Satelligence has been monitoring and will continue to monitor land cover land cover through a land cover monitoring system during 2018 and 2021 for REA Group's estates and the entire supply base.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p>

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			<p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>NDPE Policy: https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
67	Identified species of conservation concern, referencing international or national system of species classification	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Company has identified species of conservation concern (e.g. 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.</p> <p>Scoring N.B. Companies may report practice 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 that is currently RSPO certified against P&C 2013 & 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>Company feedback 2021: 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 2020. Various species listed by IUCN as Critically Endangered (CR) or Endangered (EN) were detected and mapped during surveys in 2020.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html</p> <p>Annual Report 2020 RSPO ACOP 2020</p>
68	Examples of species and/or habitat conservation management	<p>Disabled if only a processor/trader. State examples in explanation. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Provides 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,</p>	<p>Company feedback 2021: The company engages with local communities, schools, and workers' emplacements to encourage participation in forest conservations. Also includes camera trapping point surveys, restoration, and enrichment activities. Points for external verification have been awarded on the basis of the company's RSPO-certified landbank.</p> <p>Regular patrols take place to monitor encroachment in the HCV and conservation</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>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.</p> <p>Limited: Only mentions one example of species and/or habitat management; or data between two and five years old.</p> <p>Insufficient: No examples reported; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	<p>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.</p> <p>Source:</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan-borneo-island.html</p> <p>Annual Report 2020</p> <p>RSPO ACOP 2020</p>
69	Commitment to no hunting or only sustainable hunting of species	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to no hunting of all species or only sustainable hunting by local communities for subsistence purposes that does not cause decline of local species populations.</p> <p>Partial: 0.5 points. 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).</p> <p>No: 0 points. No commitment or company allows employees to hunt.</p>	<p>Company feedback 2021:</p> <p>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, as amended September 2021" policy and to no hunting of any species in an Internal Memo that has been distributed to everyone in the REA Group.</p> <p>Source:</p> <p>Environment & Biodiversity Conservation Policy</p> <p>https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
70	Commitment to no hunting or only sustainable hunting of species applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to no hunting of all species or only sustainable hunting by local communities for subsistence purposes that does not cause decline of local species populations applies to all suppliers.</p> <p>Partial: 0.5 points. Only no hunting of endangered, rare, threatened species; or no hunting only applies to certain extent of operations (e.g. no hunting only in conservation set-asides); or commitment only applies to some suppliers.</p> <p>No: 0 points. No commitment or company allows employees to hunt.</p>	<p>Company feedback 2021:</p> <p>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, as amended September 2021" policy and to no hunting of any species in an Internal Memo that has been distributed to everyone in the REA Group.</p> <p>Source:</p> <p>This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p>

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			<p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
71	Commitment to conduct High Conservation Value (HCV) assessments	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to conduct HCV assessments. Partial: 0.5 points. Unclear commitment; or commitment clearly does not cover all operations (e.g. only covers one country). No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company commits to HCV assessments for all new development/planting in the Environment & Biodiversity Conservation and Responsible Development Policy.</p> <p>Maintenance of High Conservation Values (HCV): an HCV assessment is conducted by an independent RSPO approved HCV assessor prior to any development within the HGU area. For areas in which RSPO New Planting Procedure was undertaken after 1 January 2015, this assessment is conducted by an independent HCV ALS (Assessor License Scheme) assessor. For areas where the RSPO New Planting Procedure was undertaken after 15 November 2018, this assessment is conducted by an independent HCV-HCS ALS (Assessor License Scheme) assessor. All areas identified as being HCV are designated as HCV management areas, are not developed, and are actively managed by REA's dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required. REA and third parties are prohibited from clearing, cultivating or conducting illegal activities in the HCV management areas.</p> <p>Source: Environment & Biodiversity Conservation https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>Responsible Development Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
72	Commitment to conduct High Conservation Value (HCV) assessments applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to conduct HCV assessments for all suppliers. Partial: 0.5 points. Unclear commitment; or commitment only applies to some suppliers. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company commits to HCV assessments for all new development/planting in the Environment & Biodiversity Conservation and Responsible Development Policy.</p> <p>Maintenance of High Conservation Values (HCV): an HCV assessment is conducted by an independent RSPO approved HCV assessor prior to any development within the HGU area. For areas in which RSPO New Planting Procedure was undertaken after 1 January 2015, this assessment is conducted by an independent HCV ALS (Assessor License Scheme) assessor. For areas where the RSPO New Planting Procedure was undertaken after 15 November 2018, this assessment is conducted by an independent</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>HCV-HCS ALS (Assessor License Scheme) assessor. All areas identified as being HCV are designated as HCV management areas, are not developed, and are actively managed by REA's dedicated conservation team, in collaboration with government, NGOs and scientific institutions as required. REA and third parties are prohibited from clearing, cultivating or conducting illegal activities in the HCV management areas.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Environment & Biodiversity Conservation https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
73	High Conservation Value (HCV) assessments for planting undertaken prior to January 2015, and associated management and monitoring plans	<p>Disabled if only a processor/trader or if company has not done any planting since 2015 AND has not acquired any land that was planted prior to 2015. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: At least one HCV assessment (full report or summary) conducted for planting undertaken prior to January 2015 publicly available, including new planting under scheme/plasma smallholders. All HCV assessments made publicly available have associated management and monitoring plans (full plans/ recommendations/summaries). Limited: HCV assessments made publicly available, but do not have management and monitoring plans; or only some have management and monitoring plans; or has submitted RSPO NPPs, but no associated documents publicly available. Insufficient: None available; or only states has done HCV assessments, but no documents or summaries available.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p>	<p>Company feedback 2021: The company has been completed the NPP process with the HCV assessments for planting undertaken prior to January 2015 and associated management and monitoring plans</p> <p>Source: NPP approved PT Cipta Davia Mandiri: https://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holding-plc-pt-cipta-davia-mandiri</p> <p>NPP approved PT Persada Bangun Jaya: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-persada-bangun-jaya</p> <p>NPP approved PT Kutai Mitra Sejahtera: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	
74	High Conservation Value (HCV) assessments for all estates planted since January 2015	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope</p> <p>Comprehensive: HCV assessments (reports or summaries) publicly available online for all areas newly planted, including new planting under scheme/plasma smallholders;</p> <p>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 has 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.</p> <p>Insufficient: No HCV assessments available; or available only on request; or only states that has done HCV assessments but no report or summary available. State in explanation the amount of new planting in hectares since Jan 2015.</p> <p>Scoring</p> <p>Note: Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p> <p>External sources: HCVRN https://hcvnetwork.org/find-a-report/ [339]; RSPO NPP Notifications https://www.rspo.org/certification/new-planting-procedure/public-consultations; RSPO Grower ACOP 2015 2.6.1 Area planted in this reporting period; RSPO Grower ACOP 2016 - 2020: , 2017, 2018, 2019 2.4.1 New area planted in this reporting period</p>	Disabled indicator

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
75	High Conservation Value (HCV) management and monitoring plans for all estates planted since January 2015	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: HCV management and monitoring plans (reports/summaries or recommendations) publicly available for ALL areas newly planted, including new planting under scheme/plasma smallholders (either as standalone documents or within HCV assessment reports);</p> <p>Limited: HCV management and monitoring plans (reports/summaries or recommendations) publicly available only for some new plantings; or has submitted RSPO NPPs for all new plantings, but associated HCV management and monitoring plan documents not publicly available. Insufficient: No HCV management and monitoring plans available, but new planting reported; or available only on request.</p> <p>Scoring N.B. Companies may report practice 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.</p> <p>External source: RSPO NPP Notifications https://www.rspo.org/certification/new-planting-procedure/public-consultations</p>	Disabled indicator
76	Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS)	<p>Disabled if only processor/trader</p> <p>Yes: 1 point. Commits to only use HCV ALS licensed assessors. Partial: 0.5 points. Specifies HCV assessors, but not clearly ALS. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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".</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Further, this policy shows: Scope: this policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
77	Commitment to only use licensed High Conservation Value (HCV) assessors accredited by the HCV Resource Network's Assessor Licensing Scheme (ALS) applies to all suppliers	<p>For growers, disabled if company only sources from independent smallholders</p> <p>Yes: 1 point. Commitment to only use HCV ALS licensed assessors applies to all suppliers. Partial: 0.5 points. Specifies HCV assessors, but not clearly ALS; or commitment only applies to some suppliers. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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".</p> <p>Further, this policy shows: Scope: this policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
78	Satisfactory review of all High Conservation Value (HCV) assessments undertaken since January 2015 by the HCV ALS Quality Panel	<p>Disabled if only a processor/trader or if no new planting since January 2015, unless has undertaken HCV assessments that are not for new planting.</p> <p>Scope Comprehensive: All HCV assessments since January 2015 have been quality reviewed and deemed satisfactory (if also has assessments still under review full points can still be awarded). Combined HCV-HCS assessments since Nov 2017 should also be included here. Limited: Only some HCV or combined HCV-HCS assessments since January 2015 have been quality reviewed and deemed satisfactory. Insufficient: None quality reviewed or none deemed satisfactory; or all assessments still under review.</p> <p>Scoring Yes: 1.0 point: Comprehensive, externally verified Partial: 0.75 points: Limited, externally verified No: 0 points: Insufficient. NB: For externally verified points the HCV assessments must be marked as satisfactory on the HCVRN.</p> <p>External source: https://hcvnetwork.org/find-a-report/</p>	Disabled indicator
79	Commitment to the High Carbon Stock (HCS) Approach	<p>Disabled if only processor/trader.</p> <p>Yes: 1 point. Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit. Partial: 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); or not clearly using the HCS Approach, but another high carbon stock assessment. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
80	Commitment to the High Carbon Stock (HCS) Approach applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to apply the HCS Approach, as defined by the HCS Approach Toolkit, applies to all suppliers. Partial: 0.5 points. Not clearly the HCS Approach, but another high carbon stock assessment methodology; or commitment only applies to some suppliers.</p>	<p>Company feedback 2021: 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.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Does not meet requirements for this indicator.	<p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
81	High Carbon Stock (HCS) assessments available	<p>Disabled if only a processor/trader or if no new planting since January 2016. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Any HCS assessment report or summary publicly available, including integrated HCV-HCS assessments, using either the HCS Approach or another high carbon stock method. Limited: An HCS assessment has been submitted to the HCSA website but is pending review (conducted but not yet publicly available). Insufficient: None available; or only on request; or states that has done HCS assessments but no report or summary available.</p> <p>Scoring N.B. Companies may report practice 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.</p> <p>External source: HCS Approach Registered Assessments http://highcarbonstock.org/registered-hcsa-assessments/</p>	<p>Company feedback 2021: New planting reported as per RSPO ACOP in:</p> <ul style="list-style-type: none"> • 2015 (139.30 Ha) and 2017 (1,541 Ha), the proposed of new planting for the PT Putra Bongan Jaya one of subsidiary of REA Holdings, Plc still use the NPP standard issued 01 January 2010 where at that time the HCSA provision was not mandatory but the company had completed a carbon stock assessment (CSA) and also in July 2018 the concession was sold to KLK (RSPO ACOP 2018). • 2017 (5,757 Ha), the new planting for PT Kutai Mitra Sejahtera, PT Cipta Davia Mandiri and PT Persada Bangun Jaya where the NPP for the three management units was approved in 2014. <p>Source: NPP approved Cipta Davia Mandiri: https://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holding-plc-pt-cipta-davia-mandiri</p> <p>NPP approved PT Persada Bangun Jaya: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-pt-persada-bangun-jaya</p> <p>NPP approved PT Kutai Mitra Sejahtera: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments</p> <p>RSPO ACOP 2018 Background Information – SPOTT Assessment 2021</p>
82	New indicator: Peer review of all High Carbon Stock (HCS) assessments undertaken since April 2015 by the HCSA Quality Assurance Process	<p>Disabled if only a processor/trader or if no new planting since April 2015, unless has undertaken HCS assessments that are not for new planting. Disable if all new planting is since November 2017 AND has all been covered under combined HCV-HCS assessments.</p> <p>Scope Comprehensive: All standalone HCS assessments since April 2015 have peer review report published on the HCSA website. Combined HCV-HCS assessments since Nov 2017 do not need to be included here.</p>	<p>Company feedback 2021: New planting reported as per RSPO ACOP in:</p> <ul style="list-style-type: none"> • 2015 (139.30 Ha) and 2017 (1,541 Ha), the proposed of new planting for the PT Putra Bongan Jaya one of subsidiary of REA Holdings, Plc still use the NPP standard issued 01 January 2010 where at that time the HCSA provision was not mandatory but the company had completed a carbon stock assessment (CSA) and also in July 2018 the concession was sold to KLK (RSPO ACOP 2018). • 2017 (5,757 Ha), the new planting for PT Kutai Mitra Sejahtera, PT Cipta Davia Mandiri and PT Persada Bangun Jaya

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>http://highcarbonstock.org/registered-hcsa-and-hcv-hcsa-assessments/ Limited: Only some standalone HCS assessments since April 2015 have peer review report published on the HCSA website. Combined HCV-HCS assessments since Nov 2017 do not need to be included here. Insufficient: None have peer review report published on the HCSA website. Combined HCV-HCS assessments since Nov 2017 do not need to be included here.</p> <p>Scoring Yes: 1.0 point: Comprehensive, externally verified Partial: 0.75 points: Limited, externally verified No: 0 points: Insufficient. NB: For externally verified points the HCS assessments must have a peer review report available on the HCSA website.</p> <p>External source: http://highcarbonstock.org/registered-hcsa-and-hcv-hcsa-assessments/</p>	<p>where the NPP for the three management units was approved in 2014.</p> <p>Source: NPP approved Cipta Davia Mandiri: https://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holding-plc-pt-cipta-davia-mandiri</p> <p>NPP approved PT Persada Bangun Jaya: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-pt-persada-bangun-jaya</p> <p>NPP approved PT Kutai Mitra Sejahtera: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments</p> <p>RSPO ACOP 2018 Background Information – SPOTT Assessment 2021</p>
83	Commitment to conduct social and environmental impact assessments (SEIAs)	<p>Disabled if only a trader.</p> <p>Yes: 1 point. Commitment to conduct SEIAs (or both EIAs and SIAs). Local equivalents are acceptable: e.g. AMDALs as EIA in Indonesia. Partial: 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); only mentions EIA/AMDAL or SIA. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company committed to conduct SEIAs assessment for all its operation.</p> <p>Environmental Impact Assessment (EIA): an independent and participatory EIA will be conducted prior to any land development within the HGU area. Measures to mitigate negative environmental impacts will be incorporated into the planning and management of new developments.</p> <p>Social Impact Assessment (SIA): an independent and participatory SIA will be conducted prior to land development within the HGU area. Measures to mitigate potential negative social impacts and to create positive social impacts will be incorporated into the planning and management of all new developments.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
84	Commitment to conduct social and environmental impact assessments (SEIAs) applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>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 mentions EIA/AMDAL or SIA; or commitment only applies to some suppliers.</p>	<p>Company feedback 2021: The company committed to conduct SEIAs assessment for all its operation.</p> <p>Environmental Impact Assessment (EIA): an independent and participatory EIA will be conducted prior to any land development within the HGU area. Measures to mitigate negative environmental impacts will be incorporated into the planning and management of new developments.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Social Impact Assessment (SIA): an independent and participatory SIA will be conducted prior to land development within the HGU area. Measures to mitigate potential negative social impacts and to create positive social impacts will be incorporated into the planning and management of all new developments.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
85	Social and environmental impact assessments (SEIAs) available, and associated management and monitoring plans	<p>Disabled if only a trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: At least one social and environmental impact assessments (SEIA) (full report or summary) publicly available. All SEIAs made publicly available have associated management and monitoring plans (full plans or summaries). Limited: SEIAs (full report or summary) have been made publicly available, but do not have management and monitoring plans; or only SIAs or EIAs have been made publicly available; or has submitted RSPO NPPs, but no associated documents publicly available. Insufficient: None available; or only available on request; or only states that has done SEIA but no report or summary available. N.B. HCS assessment reports can include SEIA summaries.</p> <p>Scoring N.B. Companies may report practice 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.</p> <p>External source: NPP notifications https://www.rspo.org/certification/new-planting-procedure/public-consultations</p>	<p>Company feedback 2021: The company has been completed the NPP process with the available and publicly the SEIAs assessments and associated management and monitoring plans</p> <p>Source: NPP approved PT Cipta Davia Mandiri: https://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holding-plc-pt-cipta-davia-mandiri</p> <p>NPP approved PT Persada Bangun Jaya: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-pt-persada-bangun-jaya</p> <p>NPP approved PT Kutai Mitra Sejahtera: http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
86	Commitment to no planting on peat of any depth	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Clear commitment to no planting on peat, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Partial: 0.5 points. Only certain depths or certain peatlands (e.g. forested); or commitment clearly does not cover all operations (e.g. only covers one country).</p> <p>No: 0 points. Does not meet requirements for this indicator.</p> <p>N.B. RSPO peat definition - https://rspo.org/news-and-events/announcements/rspo-organic-and-peat-soil-classification</p>	<p>Company feedback 2021: REA will not develop, plant in, or source third party FFB from areas that have been identified as peatland, regardless of depth.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>NDPE Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
87	Commitment to no planting on peat of any depth applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Clear commitment to no planting on peat applies to all suppliers, clearly specifying for all depths of peatland or all peatland as defined using a recognised definition (e.g. RSPO definition).</p> <p>Partial: 0.5 points. Only certain depths or certain peatlands; or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: REA will not develop, plant in, or source third party FFB from areas that have been identified as peatland, regardless of depth.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>NDPE Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p>
88	Landbank or planted area on peat (ha)	<p>Disabled if only a processor/trader. Input figure</p> <p>Yes: 1 point. Company reports its total area or planted area that is on peatland.</p> <p>Partial: 0.5 points. Data between two and five years old; or does not cover the full scope of a company's operations; or approximate or unclear figure provided.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p> <p>N.B. If data is over two years old but company has not planted since figure reported, points can be awarded. Figure may be contained within Life Cycle Assessment (LCA).</p>	<p>Company feedback 2021: The company reports that 766 Ha of peatlands are in uncertified unit Tepian Estate and there has been and will not be any other planting on peatlands. Reporting has covered all concessions under REA both for areas that have been certified and not.</p> <p>The Certification Body annually verifies the calculation of GHG emissions where one of the calculation indicators is the emission from the reported peat area.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Background Assessment – SPOTT Assessment 2021</p>
89	Implementation of commitment to no planting on peat of any depth	<p>Disabled if only a processor/trader OR if producer clearly states that it has no operations on peatland for above indicator ("Landbank or planted area on peat (ha)"). Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Landbank/area planted on peat has not increased (unless additional landbank on peat is a result of an acquisition/merger or the availability of new data). Landbank data must be reported every two years as a minimum and most recent figure must be within last two years. Limited: Data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: The company reports that 766 Ha of peatlands are in uncertified unit Tepian Estate and there has been and will not be any other planting on peatlands. Reporting has covered all concessions under REA both for areas that have been certified and not.</p> <p>The Certification Body annually verifies the calculation of GHG emissions where one of the calculation indicators is the emission from the reported peat area.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Background Assessment – SPOTT Assessment 2021</p>
90	Commitment to best management practices for soils and peat	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states 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).</p>	<p>Company feedback 2021: The company is committed to Best Management Practices to maintain soil fertility and preventing erosion.</p> <p>To maintain soil fertility: - on mineral soils; apply organic (EFB, Compost & POME) & inorganic fertilizer application according to the needs of oil palm - on peat soils; applying inorganic fertilizer application in accordance with the needs of oil palm.</p> <p>To prevent erosion; - on mineral soils; with soil and water conservation such as making</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.5 points. Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or does not cover all of the company's operations.</p> <p>No: 0 points. No commitment; or only covers a limited selection of practices for soil OR peat.</p>	<p>terraces, planting LCC, arranging midribs - on peat soils; with soil and water conservation such as water management.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>NDPE Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>
91	Commitment to best management practices for soils and peat applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to best management practices (BMPs)/good agricultural practices (GAP) for soils AND peat (or only soils if clearly states no peat in any operations) applies to all suppliers. 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).</p> <p>Partial: 0.5 points. Only commits to BMPs for soils or peat; or commits to a limited selection of practices for both soils AND peat; or commitment only applies to some suppliers.</p> <p>No: 0 points. No commitment; or only covers a limited selection of practices for soil OR peat.</p>	<p>Company feedback 2021: The company is committed to Best Management Practices to maintain soil fertility and preventing erosion.</p> <p>To maintain soil fertility: - on mineral soils; apply organic (EFB, Compost & POME) & inorganic fertilizer application according to the needs of oil palm - on peat soils; applying inorganic fertilizer application in accordance with the needs of oil palm.</p> <p>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.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>NDPE Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/007_NDPE_Policy_2021.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
92	Evidence of best management practices for soils and peat	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Examples showing that implements management practices to conserve soils and peat (or only soils if clearly states no peat in any of its operations). Examples include: nutrient recycling; no planting on marginal or fragile soils; using terracing or ground cover to reduce erosion; managing water levels for peat; training courses/workshops on soils/peat. Limited: Only shows evidence of soil management, but has landbank on peat; or only shows evidence of peat management; or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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 that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>Company feedback 2021: 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 palm oil. - 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.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Background Information – SPOTT Assessment 2021</p>
93	Commitment to zero burning	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Clear commitment to no or zero burning. 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. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company commits to zero-burning by implementing the following policy in the Responsible Development policy: "The use of fire for any land-clearing or other objectives within the REA HGU areas and areas from which third party FFB is sourced is strictly prohibited and this is actively monitored and enforced by REA."</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
94	Commitment to zero burning applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p>	<p>Company feedback: The company commits to zero-burning by implementing the following policy in the Responsible Development policy: "The use of fire for any land-clearing or other objectives</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Yes: 1 point. Clear commitment to no or zero burning applies to all suppliers. Partial: 0.5 points. Commitment only applies to some suppliers. No: 0 points. Does not meet requirements for this indicator.</p>	<p>within the REA HGU areas and areas from which third party FFB is sourced is strictly prohibited and this is actively monitored and enforced by REA."</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
95	Evidence of fire monitoring and management	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: 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 manages/deals with reported fires; measures to prevent fires; activities as part of Fire Free Alliance. Limited: Only one type of activity mentioned; or data between two and five years old. Insufficient: No evidence; or evidence only relates to company facilities (e.g. mills); or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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 that is currently RSPO certified against P&C 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>Company feedback 2021: 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.</p> <p>During 2020, the group started working with the local government and communities to develop a network of trained community groups to promote fire prevention and develop fire-fighting capabilities in, initially, eight neighbouring villages. The community groups are intended to encourage efforts to reduce the traditional reliance on fire for clearing village land and work in parallel with other group funded community development initiatives to promote forest and habitat conservation. This project will be extended into additional villages.</p> <p>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.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html</p> <p>For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM Annual Report 2020
96	Details/number of hotspots/fires in company estates	Disabled if only a processor/trader Yes: 1 point. Total number of hotspots/fires or details of all hotspots/fires over specified timeframe within company's own estates. Partial: 0.5 points. Only reports limited information on fires/hotspots within company's own estates; or data between two and five years old No: 0 points. No data; data over five years old; or undated.	Company feedback 2021: Fires in and around the company concessions are an ongoing threat to habitats and operations during periods of dry weather, and the project with Satelligence provides the company with an effective additional tool to monitor incidents and work with local communities to raise awareness and reduce such risks. In 2020, there were 39 incidents (fire hotspots) recorded within the company concessions that were reported to the RSPO and 80 hotspots detected in the area of interest outside the group's concessions. REA routinely conducts direct field verification after obtaining hotspot alert reports to ensure that potential fires do not occur in the area of third party FFB suppliers. Based on the results of direct field verification, none of the 80 hotspot alerts triggered in 2020 involved third party FFB supplier locations. Source: Background Information – SPOTT Assessment 2021 https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html
97	Details/number of hotspots/fires within surrounding landscape/smallholders	Disabled 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 reports limited information on fires/hotspots within surrounding landscape and/or smallholder estates; or data between two and five years old. No: 0 points. No data; or data over five years old; or undated.	Company feedback 2021: Fires in and around the company concessions are an ongoing threat to habitats and operations during periods of dry weather, and the project with Satelligence provides the company with an effective additional tool to monitor incidents and work with local communities to raise awareness and reduce such risks. In 2020, there were 39 incidents (fire hotspots) recorded within the company concessions that were reported to the RSPO and 80 hotspots detected in the area of interest outside the group's concessions. REA routinely conducts direct field verification after obtaining hotspot alert reports to ensure that potential fires do not occur in the area of third party FFB suppliers. Based on the results of direct field verification, none of the 80 hotspot alerts triggered in 2020 involved third party FFB supplier locations. Source: Background Information – SPOTT Assessment 2021 https://www.rea.co.uk/websites/reaholdingsplc/English/3250/biodiversity-conservation-in-east-kalimantan_-borneo-island.html

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
98	Time-bound commitment to reduce greenhouse gas (GHG) emissions intensity	<p>Disabled if only a trader. Input year and figure.</p> <p>Yes: 1 point. Commitment must clearly cover all palm operations (although this can be as part of an aggregate figure across other commodities). Time-bound commitment to reduce GHG intensity by specific amount and timeframe (i.e. by X% by YYYY); or time-bound commitment already met (must have been reported within the last two years).</p> <p>Partial: 0.5 points. Commitment clearly does not cover all palm oil operations e.g. only applies to transport emissions; or has target to reduce GHGs but not time-bound; or time-bound but no target (e.g. plan to reduce GHGs by 2020 but does not say how much by); or target is not intensity-based.</p> <p>No: 0 points. No target; or vague commitment to reduce general emissions or GHG emissions.</p> <p>External source: RSPO Grower ACOP 6.5 Does your company have an annual GHG emissions reduction/minimising target?; 6.5.1 What is your company's annual GHG emissions reduction/minimising target?</p>	<p>Company feedback 2021: REA has prepared intensity reduction targets for GHG emissions for 2021-2023. This involves the identification of all sources of emissions and carbon sequestration that specifically affect the balance of GHG emissions. The group uses the gross emissions value (total GHG emissions resulting from the operational activities of plantations and palm oil mills) as the indicator of the GHG emission reduction target.</p> <p>The emission sources that have been identified are shown in the table below, together with the emissions reduction targets for 2021-2023.</p> <p>The emission sources that have been identified include: emissions from POME, emissions from fuel consumption, emissions from the use of electricity utilization, emissions from land conversion, and emissions inputs from fertilizers, pesticides, water chemicals, lubricants usage, and emissions from cultivation on peat. The company has a predicted emission reduction target for 2021 - 2023 that shows a decreased trend emissions from 2021-2023:</p> <ul style="list-style-type: none"> • 2021. Total gross emissions is 697,507 tCO₂eq with the GHG emissions intensity is 2.82 tCO₂eq/tons CPO or 17.31 tCO₂eq/Ha. • 2022. Total gross emissions is 671,292 tCO₂eq with the GHG emissions intensity is 2.74 tCO₂eq/tons CPO or 15.21 tCO₂eq/Ha. • 2023. Total gross emissions is 650,004 tCO₂eq with the GHG emissions intensity is 2.72 tCO₂eq/tons CPO or 14.73 tCO₂eq/Ha. <p>There is shows the trend of decrease of the GHG emissions targets for 2021-2023:</p> <ul style="list-style-type: none"> • 2021-2022. 2022 emissions have a decreased emissions by 4% compared to 2021. • 2022-2023. 2023 emissions have a decreased emissions by 3% compared to 2022 emissions. <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint--climate-change.html</p> <p>Background Information – SPOTT Assessment 2021</p>
99	GHG emissions intensity	<p>Input figure.</p> <p>Yes: 1 point. Figures must be specific to palm oil operations. Reports GHG emission intensity figures; or if overall emission intensity figures are reported including sequestration then emission and sequestration figures are clearly separated.</p>	<p>Company feedback 2021: Gross global emissions associated with all company's oil palm operations in Indonesia (See Annual Report 2020):</p> <p>GHG emissions intensity per tonnes of CPO produced:</p> <ul style="list-style-type: none"> • 2019: 0.83 t CPOeq/tonne CPO • 2020: 0.73 t CPOeq/tonne CPO

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.5 points. 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 emission and sequestration figures are not separated (or it is not clear whether they are separated); or reports emission figures but not as intensity; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p> <p>External source: RSPO Grower ACOP (max 0.5 points unless 100% certified) 6.1 What is the average GHG footprint for all certified management units by hectare (tCO₂e/ha)?; 6.2 What is the average GHG footprint for all certified management units per tonne of crude palm oil (tCO₂e/tCPO)?</p>	<p>GHG emissions intensity per planted ha:</p> <ul style="list-style-type: none"> 2019: 5.23 t CPOeq/ha planted 2020: 4.47 t CPOeq/ha planted <p>Source: Annual Report 2020</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint--climate-change.html</p>
100	GHG emissions from land use change	<p>Disabled if only a processor/trader or if no new land development within the past five years. Input figure and state in explanation the unit of measurement.</p> <p>Yes: 1 point. Figures must be specific to palm oil operations. Reports land use change emission figures. May be referred to as new plantation development in GHG report for RSPO.</p> <p>Partial: 0.5 points. Not clear figures relate to palm oil operations or whole scope of company operations; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p> <p>External source: RSPO Grower ACOP 2020 6.1. Please upload your publicly available report</p>	Disabled indicator
101	Progress towards commitment to reduce GHG emissions intensity	<p>Disabled if only a trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope</p> <p>Comprehensive: Figures must be specific to palm oil operations. Reports a reduction in GHG intensity over time, or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p>Limited: Reports progress in GHG intensity but intensity not improving; or reports progress but not as intensity figures (e.g. overall emissions); or emission and sequestration figures are not separated; or figures only include palm oil operations as part of aggregate figure; or most recent data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated; or provides data but not reporting in intensity and not improving.</p>	<p>Company feedback 2021: The group has been monitoring and reporting its carbon footprint using the PalmGHG tool for over ten years and currently uses the latest version (version 4) of the PalmGHG tool which became mandatory for RSPO members on 1 January 2020. The PalmGHG tool was developed by a multi-stakeholder group within RSPO which included leading scientists in the field of GHG accounting for oil palm operations. Annual reporting of emissions using the PalmGHG tool has been mandatory for all RSPO members since 2016, with submissions independently verified by RSPO accredited certification bodies.</p> <p>The company reports GHG emission per planted hectare in 2019 as 5.23 tCO₂eq/Ha planted and 2020 as 4.47 tCO₂eq/Ha planted respectively, which shows that the intensity figures is improving.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	<p>Source:</p> <p>Annual Report 2020 (page 25)</p>
102	Methodology used to calculate GHG emissions	<p>Disabled if only a trader. State methodology in explanation.</p> <p>Yes: 1 point. States methodology used (e.g. RSPO PalmGHG Calculator, ISCC GHG Emissions Calculation Methodology, ISPO Calculator, GHG Protocol).</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021:</p> <p>As a rapidly growing industry with a large land footprint, palm oil producers have an important role to play in reducing Green House Gas (GHG) emissions and limiting the environmental and socio-economic risks posed by climate change. REA seeks to make a material contribution towards this common goal.</p> <p>In addition to existing obligations on annual GHG emissions reporting under the RSPO and ISCC certification systems, REA now also publishes information on energy consumption and efficiency, for reporting periods starting on or after 1 April 2019, in accordance with the UK Government Streamlined Energy and Carbon Reporting (SECR) framework. The group therefore publishes emissions data under three methodologies: the RSPO mandated PalmGHG tool, ISCC and SECR.</p> <p>Source:</p> <p>Annual Report 2020 (page 25)</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint- -climate-change.html</p>
103	Percentage of mills with methane capture (100%)	<p>Disabled if company does not own mills</p> <p>Scope</p> <p>Comprehensive: All mills have methane/biogas capture.</p> <p>Limited: Only some mills have methane/biogas capture.</p> <p>Insufficient: Zero mills have methane/biogas capture.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, self-reported</p> <p>Partial: 0.5 points: Limited, self-reported</p> <p>No: 0 points: Insufficient.</p>	<p>Company feedback 2021:</p> <p>Two of the company's three mills have methane capture.</p> <p>Source:</p> <p>Annual Report 2020</p>
104	Time-bound commitment to improve water use intensity	<p>Disabled if only a grower or a trader.</p> <p>Input year and figure. Add to explanation what part of supply-chain the commitment applies to (e.g. mills or refineries)</p>	<p>Company feedback 2021:</p> <p>The time-bound commitment for water use intensity was to reach a maximum of 2.5 m3/tonnes FFB in 2021. This target has been met across all palm oil operations.</p> <p>Source:</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Yes: 1 point. Commitment must clearly cover all palm operations (although this can be as part of an aggregate figure across other commodities). Time-bound commitment to improve water use intensity (i.e. water use per tonne of product); or already met target (must have been reported within the last two years).</p> <p>Partial: 0.5 points. Commitment only refers to a limited sub-set of company operations (i.e. some mills); or commitment in place but not time-bound; or does not refer to water use intensity.</p> <p>No: 0 points. No commitment; or only general commitment to improve water use.</p>	<p>https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html</p> <p>Background Information – SPOTT Assessment 2021</p>
105	Water use intensity	<p>Disable if only a grower or trader. Input figure. Add to explanation what part of supply-chain the commitment applies to (e.g. mills or refineries)</p> <p>Yes: 1 point. Figures must be specific to palm oil operations. Reports water use intensity figures.</p> <p>Partial: 0.5 points. Figures only include palm oil operations as part of aggregate figure; or 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 reports water use figures but not as intensity; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated</p>	<p>Company feedback 2021: The time-bound commitment for water use intensity was to reach a maximum of 2.5 m3/tonnes FFB in 2020. This target has been met across all palm oil operations:</p> <p>2019:</p> <ul style="list-style-type: none"> - POM: 1.4 m3/tonnes FFB - COM: 1.1 m3/tonnes - SOM: 2.5 m3/tonnes FFB - Total Group: 1.55 m3/tonnes FFB <p>2020:</p> <ul style="list-style-type: none"> - POM: 1.1 m3/tonnes FFB - COM: 1.09 m3/tonnes FFB - SOM: 2.2 m3/tonnes FFB - Total Group: 1.39 m3/tonnes FFB <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html</p> <p>Annual Report 2020 (page 26) Background Information – SPOTT Assessment 2021</p>
106	Progress towards commitment on water use intensity	<p>Disabled if only a grower or a trader or if the company has no palm oil processing facilities, including mills. Input figures. Add to explanation what part of supply-chain the commitment applies to (e.g. mills or refineries). Add to explanation how this has been externally verified, if applicable.</p> <p>Scope</p> <p>Comprehensive: Figures must be specific to palm oil operations. Reports a reduction in water use intensity (i.e. water use per tonne of product) over time; or has already met target. Data must be reported every two years as a minimum and most recent figure must be within last two years.</p> <p>Limited: Reports figures on water use intensity over time but intensity not improving; or reports progress but not as intensity figures; or figures only include palm oil operations as part of</p>	<p>Company feedback 2021: The time-bound commitment for water use intensity was to reach a maximum of 2.5 m3/tonnes FFB in 2020. This target has been met across all palm oil operations:</p> <p>2019:</p> <ul style="list-style-type: none"> - POM: 1.4 m3/tonnes FFB - COM: 1.1 m3/tonnes - SOM: 2.5 m3/tonnes FFB - Total Group: 1.55 m3/tonnes FFB <p>2020:</p> <ul style="list-style-type: none"> - POM: 1.1 m3/tonnes FFB - COM: 1.09 m3/tonnes FFB - SOM: 2.2 m3/tonnes FFB - Total Group: 1.39 m3/tonnes FFB <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>aggregate figure; or most recent data between two and five years old. Insufficient: Reports some water use figures, but not as intensity figures and water use not improving; or data not reported; or most recent data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Annual Report 2020 (page 26) Background Information – SPOTT Assessment 2021</p>
107	Time-bound commitment to improve water quality (BOD and COD)	<p>Disabled if the company does not own mills. Input targets for BOD and COD in explanation.</p> <p>Yes: 1 point. Commitment must clearly cover all palm operations (although this can be as part of an aggregate figure across other commodities). Time-bound commitment to improve BOD or COD; or commitment to be within legal limits; or is already within legal limits (must have been reported within the last two years). Partial: 0.5 points. Commitment only refers to a limited sub-set of company operations (i.e. some mills); or commitment to improve water quality, but this is not time-bound; or target met over two years ago. 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).</p>	<p>Company feedback 2021: The company commits and reports that BOD and COD levels are kept within legal limits (5,000 mg/litre and 10,000 mg/litre, respectively) and this is checked on monthly basis.</p> <p>2019: POM – BOD (average): 1,369 POM – COD (average): 2,704</p> <p>COM – BOD (average): 1,243 COM – COD (average): 2,368</p> <p>SOM – BOD (average): 1,125 SOM – COD (average): 2,239</p> <p>2020: POM – BOD (average): 642 POM – COD (average): 1,671</p> <p>COM – BOD (average): 670 COM – COD (average): 1,931</p> <p>SOM – BOD (average): 644 SOM – COD (average): 1,847</p> <ul style="list-style-type: none"> Regulatory standards for mill effluent/POME quality standards refer to Indonesian Minister of Environment Decree No. 29 2003. Regulated parameters include BOD, pH; COD is not regulated (but parameters are determined and designated internally). The quality of POME for POM, COM and SOM complies with regulatory standards. Time bound plan for achieving the quality standards of mill effluent (POME) on a monthly basis. <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html</p> <p>Background Information – SPOTT Assessment 2021</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
108	Progress towards commitment on water quality (BOD and COD)	<p>Disabled if the company does not own mills. Input figures. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Figures must be specific to palm oil operations. Reports an improvement in BOD and/or COD over time: or reports that BOD and/or COD are within specified legal limits. Data must be reported every two years as a minimum and most recent figure must be within last two years. Limited: Reports progress on water quality, but not improving/progressing towards targets, or figures only include palm oil operations as part of aggregate figure, or data between two and five years old. Insufficient: No data; or data over five years old; or undated; or reports figures but not clear if improving water quality; or only states within legal limits but does not specify what those limits are.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: The company commits and reports that BOD and COD levels are kept within legal limits (5,000 mg/litre and 10,000 mg/litre, respectively) and this is checked on monthly basis.</p> <p>2019: POM – BOD (average): 1,369 POM – COD (average): 2,704</p> <p>COM – BOD (average): 1,243 COM – COD (average): 2,368</p> <p>SOM – BOD (average): 1,125 SOM – COD (average): 2,239</p> <p>2020: POM – BOD (average): 642 POM – COD (average): 1,671</p> <p>COM – BOD (average): 670 COM – COD (average): 1,931</p> <p>SOM – BOD (average): 644 SOM – COD (average): 1,847</p> <ul style="list-style-type: none"> Regulatory standards for mill effluent/POME quality standards refer to Indonesian Minister of Environment Decree No. 29 2003. Regulated parameters include BOD, pH; COD is not regulated (but parameters are determined and designated internally). The quality of POME for POM, COM and SOM complies with regulatory standards. Time bound plan for achieving the quality standards of mill effluent (POME) on a monthly basis. <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3350/rea_s-efforts-to-minimise-water-use-and-to-maintain-good-water-quality.html</p> <p>Background Information – SPOTT Assessment 2021</p>
109	Treatment of palm oil mill effluent (POME)	<p>Disabled if the company does not own mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Treats POME (i.e. does not just discharge into waterways without treatment in ponds or similar). Limited: Mentions wastewater treatment but does not explicitly mention POME Insufficient: No evidence of wastewater treatment.</p> <p>Scoring Note: Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p>	<p>Company feedback 2021: 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 reduce its biological oxygen demand ("BOD") 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 2020.</p> <p>Source:</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>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 that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>https://www.rea.co.uk/websites/reaholdingsplc/English/3300/carbon-footprint--climate-change.html</p> <p>RSPO ACOP 2020</p>
110	Treatment of palm oil refinery effluent (PORE)	<p>Disabled if the company does not own refineries. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Treats POME (i.e. does not just discharge into waterways without treatment in ponds or similar). Limited: Mentions wastewater treatment but does not explicitly mention PORE. Insufficient: No evidence of wastewater treatment.</p> <p>Scoring Note: Companies may report practice 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.</p>	Disabled indicator
111	Commitment to protect natural waterways through buffer zones	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to have buffer or riparian zones to protect natural waterways. Partial: 0.5 points. Commitment to buffer or riparian zones or protection of natural waterways clearly does not cover all operations. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company has committed to the "Protection of riparian zones" 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.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
112	Implementation of commitment to protect natural waterways through buffer zones	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Company provides evidence that buffer or riparian zones are in place (e.g. maps, SOPs). Limited: Limited evidence provided; or data between two and five years old. Insufficient: No evidence; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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 that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>Company feedback 2021: The company has committed to the "Protection of riparian zones" 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.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021 See also the map of the buffer zones on the annex 1 on this document</p>
113	Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides. Partial: 0.5 points. Only generally mentions 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). No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf</p> <p>Annual Report 2020</p>
114	Commitment to minimise the use of chemicals, including pesticides and chemical fertilisers, applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to minimise, reduce or limit use of chemicals/toxins, mentioning both (chemical) fertilisers and pesticides, applies to all suppliers.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.5 points. Only generally mentions reducing chemical use; or commitment only covers pesticides or fertilisers (if both used); or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf </p> <p>Annual Report 2020</p>
115	Commitment to no use of paraquat	<p>Disabled if only processor/trader.</p> <p>Yes: 1 point. Commitment to not use paraquat or only use in emergency/exceptional circumstances.</p> <p>Partial: 0.5 points. Time-bound plan for phasing out; or does not cover all operations.</p> <p>No: 0 points. Only general statement that will phase-out that is not time-bound.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf </p> <p> https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html </p>
116	Commitment to no use of paraquat applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to not use paraquat or only use in emergency/exceptional circumstances applies to all suppliers.</p> <p>Partial: 0.5 points. Time-bound plan for phasing out; or commitment only applies to some suppliers.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>No: 0 points. Only general statement that will phase-out that is not time-bound.</p>	<p>Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html </p>
117	Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances.</p> <p>Partial: 0.5 points. Time-bound plan for phasing out; or does not cover all operations.</p> <p>No: 0 points. Only general statement that will phase-out that is not time-bound.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html </p>
118	Commitment to no use of World Health Organisation (WHO) Class 1A and 1B pesticides applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to not use WHO Class 1A and 1B pesticides or only use in emergency/exceptional circumstances applies to all suppliers.</p> <p>Partial: 0.5 points. Time-bound plan for phasing out; or commitment only applies to some suppliers.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Only general statement that will phase-out that is not time-bound.	<p>Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html </p>
119	Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances. Partial: 0.5 points. Time-bound plan for phasing out; or only refers to one of the conventions; or does not cover all operations.</p> <p>No: 0 points. Only general statement that will phase-out that is not time-bound.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html </p>
120	Commitment to no use of chemicals listed under the Stockholm Convention and Rotterdam Convention applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to not use Stockholm and Rotterdam Convention chemicals or only use in emergency/exceptional circumstances applies to all suppliers. Partial: 0.5 points. Time-bound plan for phasing out; or only refers to one of the conventions; or commitment only applies to some suppliers.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p> <p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Only general statement that will phase-out that is not time-bound.	<p>Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Environment & Biodiversity Conservation Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/003_BOD_REA_P_II_2021_Environment_and_Conservation_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html</p>
121	Chemical usage per ha or list of chemicals used	<p>Disabled if only a processor/trader. State in explanation</p> <p>Yes: 1.0 point: Chemical usage figures per ha (e.g. fertiliser use or toxicity level); or list of chemicals used in palm oil operations. Should cover pesticides and chemical fertilisers.</p> <p>Partial: 0.5 points: Chemical usage figures only for some parts of company's operations; or unclear what figures relate to; or figures not reported for both pesticides and chemical fertilisers; or figures between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p>	<p>Company feedback 2021:</p> <p>Pesticides: REA routinely monitors pesticide usage (active ingredients, litres/hectare) to evaluate the effectiveness of the application and to calculate the chemical load on the environment. For the period 2019-2020, the group used pesticides containing the following active ingredients:</p> <ul style="list-style-type: none"> - Acephate - Brodifacoum - 2,4-Dichlorophenoxyacetic acid - Ammonium glufosinate - Fluroxypyr 1-methylheptyl ester - Glyphosate isopropylamine - Metsulfuron-methyl - Triclopyr - Alkyl polyethylene glycol ether - Indaziflam - Haloxyfop-R-methyl ester <p>Between 2019 and 2020, the average use of pesticides decreased from 0.21 to 0.20 litres/hectare.</p> <p>Fertiliser: Fertiliser application is optimised by analysing the nutrient content of systematically selected oil palm frond samples, supplemented by visual inspection of palm canopies and soil sampling. The analysis is conducted by an in-house agronomy team and verified by independent agronomy consultants. To overcome a nutrient deficiency, detected in 2015, following some reductions from historic levels in annual inorganic fertiliser applications over the period 2012 to 2014, applications of inorganic fertilisers were returned to, and are now maintained at, their historic levels. The application of inorganic fertiliser decreased between 2019 and 2020, from 34,291 tonnes (0.87 tonnes/hectare) to 26,232 tonnes (0.74</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>tonnes/hectare) owing partly to some late deliveries due to the Covid-19 pandemic and partly to the need to delay applications during periods of heavy rainfall. In addition, fertiliser is no longer being applied to small areas that are scheduled for replanting in the near future. Some fertiliser deliveries due in 2020 were subsequently received and applied.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html</p> <p>Annual Report 2020 (page 26) Background Information – SPOTT Assessment 2021</p>
122	Implementation of commitment to minimise inorganic fertiliser use	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Evidence of reducing chemical fertiliser use. Examples include 'precision agriculture', using empty fruit bunches or organic residues as a source of nutrients, or reporting figures showing reduction in inorganic fertiliser use. Limited: Limited evidence provided, or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B Companies may report practice 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 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).</p>	<p>Company feedback 2021: The group seeks to optimise the quantity of organic and inorganic fertiliser that it applies and supplements inorganic applications with empty fruit bunches ("EFB"), a waste product from the mills. The application of EFB for mulching provides the palms with nutrients and the soil with organic matter which helps to retain moisture, promote beneficial soil biodiversity and fertility. Increasing the organic carbon content of soils in this way also improves their resilience to periods of dry weather which may otherwise initiate stress in the palms.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Annual Report 2020 (page 26) RSPO ACOP 2020</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3400/fertiliser-herbicide-and-pesticide-use.html</p>
123	Integrated Pest Management (IPM) approach	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p>	<p>Company feedback 2021: The company is committed to the following policy:</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Scope</p> <p>Comprehensive: Clearly has an integrated pest management (IPM) approach. e.g. statement that uses IPM and provides evidence that using natural pest control; or cover crops to suppress pests; or figures showing reduction in chemical pesticide use, etc.</p> <p>Limited: Mentions IPM, but unclear if implementing this; or just states that implements IPM; or only describes what IPM is; or data between two and five years old.</p> <p>Insufficient: No evidence of implementation of IPM approach; or data over five years old; or undated.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p> <p>[Additional points]: Up to 1 point: Companies are awarded up to an additional 1.0 point based on the percentage area that is currently RSPO certified against P&C 2013 and/or 2018 (e.g. 0.4 additional points are awarded for companies that are 40% RSPO certified).</p>	<p>Minimisation of chemical usage: the use of chemicals is minimised by implementing an Integrated Pest Management programme and substituting inorganic fertilisers with organic fertilisers wherever possible. REA commits to not using pesticides classified as Class 1a or 1b by the World Health Organisation or listed under the Stockholm Convention on Persistent Organic Pollutants or the Rotterdam Convention. REA also does not use any herbicides containing the active ingredient paraquat.</p> <p>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 (<i>Turnera subulata</i>, <i>Turnera Ulmifolia</i>, <i>Antigonon leptopus</i>) are planted at regular intervals along roads and on the corners of oil palm sub blocks throughout the group's plantations.</p> <p>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 an pesticide doses - Monitors after controlling - Maintains the presence of predators & natural enemies.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			Note: Evidences of implementation of Integrated Pest Management attached on the annex 2 on this document
124	Waste management system in place to avoid negative impacts	<p>Disabled if only a trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Clearly has a waste management system in place that covers various aspects of production and processing to ensure that waste storage, treatment and disposal practices do not pose health or safety risks to workers, other people, or natural ecosystems.</p> <p>Limited: Limited details of a waste management system; or system in place only for certain operations (e.g. only for mills or only for plantations); or data between two and five years old. Insufficient: No evidence of implementation of a waste management system or unclear if waste management system being implemented e.g. only mentioned in a policy; or system only for one aspect of waste management (e.g. only for chemicals); or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: The company has a waste management system that refers to regulations and best practice environmental management practices to ensure that the use of toxic/chemical and non-chemical hazardous materials does not affect the health of workers, contractors and does not cause environmental pollution. BMPs that have been consistently implemented by the company include:</p> <ol style="list-style-type: none"> 1. Palm Oil Mill Effluent (POME). Utilization of POME is divided into 2, namely (a). POME as a raw material for power plants through a methane capture plant and (b). as an organic fertilizer. <ol style="list-style-type: none"> a. POME as material for methane capture plant. Methane from the group's two methane capture plants, which were commissioned in 2012, drives seven generators (each of one megawatt capacity) providing power for the group's own use. These generators have enabled the group to achieve material savings in energy costs with consumption of diesel oil for electricity largely eliminated on the REA Kaltim and SYB estates. Three megawatts of generating capacity supply power to villages and sub-villages surrounding the group's estates by way of the local grid owned by the Indonesian government's energy company, PLN. b. POME is treated in a WWTP (Wastewater Treatment Plant) pond to obtain results that are in accordance with the Quality Standards (Ph = 6-9, BOD = 5,000 mg/L). POME is applied to oil palm fields as liquid organic fertilizer. The location of the POME application is specified in the Wastewater Utilization Permit from the government. Related procedures: <ul style="list-style-type: none"> - Procedure of Waste Management (REA.BPO.EMS.ESM). - Procedure of Palm Oil Mill Liquid Waste Management (REA.BPO.EMS.LCP). - Procedure of Composting and Land Applications (REA.BPO.MED.CLA). - Fertilization SOP (REA.EST.OPP.MNR). - Work instruction of Land Application (WI.REA.TSD.LAP). c. Hazardous Toxic Waste Hazardous toxic waste is managed by being stored in a temporary hazardous waste storage place that already has a permit from government (Department of Environmental). Hazardous toxic waste are stored in the storage and handed over to the 3rd parties who has

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>a permit (collector, user, processor, and destroyer). Related procedures:</p> <ul style="list-style-type: none"> - SOP for Waste Management (REA.BPO.EMS.ESM). - Work Instructions for Handling Hazardous Waste Storage (WI.REA.BPO.EMS.PLB). - LB3 Freight Handling Work Instructions (WI.REA.BPO.EMS.PPL). <p>d. Domestic Waste Domestic waste is managed by collecting and separating organic and inorganic waste, which is then disposed of at the Final Waste Disposal Site. Inorganic waste that has economic value is submitted to the domestic waste bank. Related procedures:</p> <ul style="list-style-type: none"> - Procedure of Waste Management (REA.BPO.EMS.ESM). <p>e. Empty Fruit Bunch (EFB) waste EFB waste is processed into compost And/or Empty bunches to direct applied to the field as organic fertilizer. The dosage of application and location is adjusted to the fertilization recommendations that have been set by the company. Related procedures:</p> <ul style="list-style-type: none"> - Procedure of Waste Management (REA.BPO.EMS.ESM). - Procedure of Composting and Land Applications (REA.BPO.MED.CLA). - Procedure of Fertilization SOP (REA.EST.OPP.MNR). - Work Instruction of Composting Process (WI.REA.BPO.KPD.KPA). - Work Instructions pf Composting Application on Land (WI.REA.BPO.MED.EST.AKL). <p>Source: Annual Report 2020 RSPO ACOP 2020</p> <p>Background Information – SPOTT Assessment 2021 (see annex 3 Evidences of waste management)</p>
125	Commitment to human rights	<p>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 commits to human rights principles as part of being UN Global Compact member.</p> <p>Partial: 0.5 points. Commits to respect human rights, but does 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 the company's operations.</p>	<p>Company feedback 2021: "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 and all suppliers"</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Only mentions human rights, but no clear commitment. N.B. If reference found to another international declaration on human rights: to be reviewed on a case by case basis.	Source: Human Rights Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/002_%20BOD_REA_P_L_2021_Human_Rights_Policy.pdf
126	Commitment to human rights applies to all suppliers	For growers, disabled if 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 all suppliers. Partial: 0.5 points. Unclear commitment; or commitment only applies to some suppliers. No: 0 points. Does not meet requirements for this indicator.	Company feedback 2021: "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 and all suppliers" Scope: This policy applies to any person affected by the operations of any company within REA, including employees at any level, and all contractors, suppliers and local communities. Source: Human Rights Policy https://www.rea.co.uk/download/companies/rea_holdingsplc/Policies/002_%20BOD_REA_P_L_2021_Human_Rights_Policy.pdf
127	Progress on human rights commitment	Add to explanation how this has been externally verified, if applicable. 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 two and five years old. Insufficient: No data; or data over five years old; or undated. Scoring N.B. Companies may report practice 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.	Company feedback 2021: The company has implemented human rights policies consistently and with high commitment, including: <ul style="list-style-type: none"> - All workers are workers over 18 years old and there are no child laborers in both plantations and palm oil mills. - Implementing the prohibition of forced labor, where workers and contractors accept clear and agreed terms of employment with the company. - The formation of worker unions as a form of freedom of expression and to form organizations. - Provision of adequate health facilities. - There is no discrimination between male and female workers, for example by providing equal wages for the same type of work. - Adequate and comprehensive training program for all workers. - Etc. The implementation above has been periodically verified by the Certification Body during the annual and/or recertification audits. Source: https://rspo.org/certification/search-for-certified-growers Roundtable on Sustainable Palm Oil

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			<p>Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Human Rights Policy https://www.rea.co.uk/download/companies/realholdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
128	Commitment to respect indigenous and local communities' rights	<p>Disabled if only a refiner or trader.</p> <p>Yes: 1 point. Commits to the UN Declaration on the Rights of Indigenous Peoples or to the ILO Indigenous and Tribal Peoples Convention (no. 169). Partial: 0.5 points. Commits to local communities and/or indigenous rights, but does not reference the UN Declaration/ILO Convention; or only mentions local communities and indigenous rights in relation to land tenure or FPIC.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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."</p> <p>Source: Human Rights Policy https://www.rea.co.uk/download/companies/realholdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf</p> <p>Responsible Development Policy https://www.rea.co.uk/download/companies/realholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
129	Commitment to indigenous and local communities' rights applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to the UN Declaration on the Rights of Indigenous Peoples or ILO Indigenous and Tribal Peoples Convention (no. 169) applies to all suppliers. Partial: 0.5 points. Commits to local communities' and/or indigenous rights, but does not reference the UN Declaration/ILO; or only mentions local communities' and indigenous rights in relation to land tenure or FPIC; or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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."</p> <p>Scope: This policy applies to any person affected by the operations of any company within REA, including employees at any level, and all contractors, suppliers and local communities</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Source: Human Rights Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf</p> <p>Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
130	Commitment to respect legal and customary land tenure rights	<p>Disabled if only a refiner or trader.</p> <p>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 commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security.</p> <p>Partial: 0.5 points. Only commits to customary/traditional/use land rights; or only legal land rights; or only mentions in relation to FPIC.</p> <p>No: 0 points. Only mentions legal land ownership.</p> <p>N.B. Commitment to legal and customary rights may not be in the same place.</p>	<p>Company feedback 2021: 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."</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
131	Commitment to legal and customary land rights applies to all suppliers	<p>For growers, disabled if has no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment/respect for legal and customary (or traditional) land tenure (or property) rights applies to all suppliers; or commits to FAO Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security for all suppliers.</p> <p>Partial: 0.5 points. Only commits to customary/traditional/use land rights; or only legal land rights; or only mentions in relation to FPIC; or commitment only applies to some suppliers.</p> <p>No: 0 points. Only mentions legal land ownership.</p> <p>N.B. Commitment to legal and customary rights may not be in the same place.</p>	<p>Company feedback 2021: 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."</p> <p>Scope: This policy applies to the operations of any company within the REA group and all of its employees. This includes all third party contractors operating within REA's plantations, as well as all associated and independent smallholders and all suppliers.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p>
132	Commitment to free, prior and informed consent (FPIC)	<p>Disabled if only a refiner or trader.</p> <p>Yes: 1 point. Commitment that FPIC is respected across all operations or similar.</p>	<p>Company feedback 2021: REAK commits to conduct the Free, Prior & Informed Consent (FPIC) of local communities is obtained prior to development. REA endeavours to ensure that everyone with legal, customary (or traditional) land tenure and/or</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.5 points. Commitment clearly does not cover all operations (e.g. only covers one country); or unclear commitment.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>ownership and/or access/use rights to the land is identified and fully understands the positive and negative implications of the proposed land development within the HGU area.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>RSPO ACOP 2020</p>
133	Commitment to free, prior and informed consent (FPIC) applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 points. Commitment that FPIC is respected across all operations applies to all suppliers).</p> <p>Partial: 0.5 points. Unclear commitment; or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: REAK commits to conduct the Free, Prior & Informed Consent (FPIC) of local communities is obtained prior to development. REA endeavours 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 land development within the HGU area.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf</p> <p>RSPO ACOP 2020</p>
134	Details of free, prior and informed consent (FPIC) process available	<p>Disabled if only a refiner or trader.</p> <p>Yes: 1 point. Flowchart, details of steps taken or description of methodology detailing how FPIC principle is operationalised; or commits to follow process by external initiative (if process of the initiative is publicly available, e.g. UN REDD).</p> <p>Partial: 0.5 points. Process available but limited detail; or only a case study of how FPIC implemented.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p> <p>N.B. May be outlined in SEIA. HCS assessment reports include FPIC, HCV and SEIA summaries. External sources for SEIA/HCS/HCV reports can be considered.</p>	<p>Company feedback 2021: To obtain legal certainty of legal ownership of land to be compensated, there are several steps taken by the company:</p> <ol style="list-style-type: none"> 1. Individual discussions and land identification by a.o. participatory mapping with the individuals that indicate to be land owners and accompanied by government officials. 2. Individual discussions and negotiating prices. 3. Making payment documentation if the potential land owner agrees with the value / price of compensation offered by the company as well as ratification of documents to the village and sub-district government before making the payment. If during the price negotiation process an agreement is not reached with the land / land owner, the land will be temporarily enclosed until an unspecified time limit, after which renegotiation can take place. 4. Make payments / compensation to the land owner. 5. Approval of documents relating to payment. <p>Source: NPP approved PT Cipta Davia Mandiri https://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holding-plc-pt-cipta-davia-mandiri</p> <p>NPP approved PT Persada Bangun Jaya http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-pt-persada-bangun-jaya</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>NPP approved PT Kutai Mitra Sejahtera http://www.rspo.org/certification/new-planting-procedure/public-consultations/rea-holdings-plc-pt-kutai-mitra-sejahtera-new-planting-assessment-call-for-comments https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>Background Information – SPOTT Assessment 2021 RSPO ACOP 2020</p>
135	Examples of local stakeholder engagement to prevent conflicts	<p>Disabled if only a refiner or trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: 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; or data between two and five years old. Insufficient: No examples/evidence provided; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: 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.</p> <p>The company continues to strive to involve the community and stakeholders in social relations, including:</p> <ol style="list-style-type: none"> 1. Regular communications and meetings take place between members of the experienced in-house teams from the village affairs department and REA Kon and the representatives of these communities to establish, maintain and improve relationships, offering the opportunity to discuss and resolve concerns that may arise relating to the group's operations. 2. Increased the effectiveness of social relations with all stakeholders so that they can participate and have a benefit from the certification program. 3. Continue to encourage the participation of independent smallholder in the sustainability certification through initiatives and consultative programs. <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>Background Information – SPOTT Assessment 2021</p>
136	Details of process for addressing land conflicts available	<p>Disabled if only a refiner or trader.</p> <p>Yes: 1 point. Reports the process for addressing land conflicts, such as land conflict resolution process, or similar. Partial: 0.5 points Reports that has land conflict process, but very limited detail;</p>	<p>Company feedback 2021: The company has a process in place to resolve land conflicts.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		or that has conflict process, but unclear if covers land conflicts. No: 0 points. Does not meet requirements for this indicator.	
137	Supports the inclusion of women across palm oil operations, including addressing barriers faced	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Evidence is provided of the company's steps 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. Limited: Limited details provided Insufficient: Does not meet requirements for this indicator.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: The group takes seriously its duty to protect and respect the human rights of any person affected by its operations and is committed to adhering to the core conventions of the International Labour Organisation's Fundamental Principles and Rights at Work, as well as Indonesian labour regulations and the provisions of the Modern Slavery Act 2015. The policy on human rights is displayed at every work site in order to communicate the group's commitments in this regard to employees at every level. REA's minimum wage for both casual and permanent male and female employees is in line with the minimum monthly wage for the district of Indonesia where they work. REA strictly enforces its policy not to employ anyone under the age of 18 by checking the identity cards, school certificates and family registration information for each new employee. Employees are not required to deposit identity cards, insurance cards or money and are provided with clear terms of employment, which include pre-agreed notice periods. REA respects the right of employees and contract workers to form or join trade unions and bargain collectively, in accordance with national and international regulations.</p> <p>REA's policy includes a commitment to promote diversity and equality in the workplace and states clearly that discrimination based on age, disability, ethnicity, gender, marital status, political opinion, race, religion or sexual orientation will not be tolerated. As of 31 December 2019, 40 ethnicities and five religions were represented in the group's workforce.</p> <p>The group pays careful attention to the gender balance within its workforce. At the end of 2019, women accounted for 23% of REA's workforce, including 19% of the management team.</p> <p>The gender committee aims to drive and improve gender diversity in the workplace. The committee's members are managers and staff with relevant knowledge and expertise to advise on and help implement the group's policy with respect to equality and diversity. In collaboration with the human resources department, the committee considers relevant changes in regulatory guidance and recommends policy changes accordingly. Through subcommittees at the estates and in the mills, the committee seeks to ensure equality of opportunity and treatment at all levels in the group. To encourage respect for gender equality, the group holds special events to celebrate occasions such as International Women's Day and the</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Indonesian women's rights day, known as Kartini Day.</p> <p>In furtherance of the group's commitment to the code of conduct that was established in 2011 and the group's anti-bribery and anti-corruption policy, a whistleblowing procedure has been implemented for employees in Indonesia. This procedure is managed and facilitated by a professional independent third-party firm.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html</p> <p>Annual Report 2020 RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
138	Commitment to mitigate impacts on food security	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to ensure food security for local communities through assisting with culturally relevant and appropriate crop diversity and/or security of food prices.</p> <p>Partial: 0.5 points. Only mentions food security or access to food, but not clearly in relation to local communities; or not clearly in relation to palm oil operations.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p> <p>N.B. Food security can be defined as physical and economic access to sufficient, safe and nutritious food to meet dietary needs. Examples include: supporting communities with crop diversification and food production initiatives such as intercropping systems; increasing market access to village communities; training/education on sustainable agricultural practices; provision of equipment.</p>	<p>Company feedback 2021: 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</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>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.</p> <p>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.</p> <p>Source: https://www.rea.co.uk/websites/rea Holdings plc/English/3565/labour-standards.html</p> <p>Background Information – SPOTT Assessment 2021</p>
139	Progress on commitment to mitigate impacts on food security	<p>Disabled if only a processor/trader. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Reports multiple examples of culturally relevant and appropriate activities conducted to mitigate impacts on food security for local communities. Examples include: assistance with crop diversification, security of food prices, agricultural training. Limited: Only mentions food security activities generally but does not provide specific examples; or only provides one example; or reported activities between two and five years old. Insufficient: No data; data over five years old; or undated. NB: Note that details may be included in SEIA reports</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: 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 palm Smallholder team, who's main focus is on</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>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.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
140	Commitment to provide essential community services and facilities	<p>Disabled if only a processor/trader.</p> <p>Yes: 1 point. Commitment to provide some essential community services and facilities, where appropriate. Partial: 0.5 points. Unclear commitment No: 0 points. Commitment clearly only covers company's own workers.</p>	<p>Company feedback 2021: 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.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>Background Information – SPOTT Assessment 2021</p>
141	Progress on commitment to provide essential community services and facilities	<p>Disabled if only a processor/trader.</p> <p>Scope Comprehensive: 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</p>	<p>Company feedback 2021: 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</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>buildings provided, as agreed with the local communities.</p> <p>Limited: Only mentions providing facilities and/or services generally but does not provide specific examples; or only provides one example; or reported activities between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>nutrition for toddlers, and support for educational activities.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
142	Commitment to provide business/work opportunities for local communities	<p>Disable if only a crusher/refiner/trader</p> <p>Yes: 1 point. Commitment to provide business/work opportunities for local communities (e.g. through outgrower schemes, or working in production/processing).</p> <p>Partial: 0.5 points. Unclear commitment or commitment clearly does not cover all of the company's operations (e.g. only covers one country).</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: In 2019, as part of a general restructuring of departments throughout the group in order to achieve efficiencies, the communities and smallholder teams were merged to better align their goals and activities. The merged community and smallholder teams work with the local communities to develop good relations with the group, to support the livelihood of these communities and to address any potential negative impacts of the group's activities. As well as supporting smallholder farmers growing oil palm, the group also encourages the local communities to diversify their food production, by marketing other agricultural products, such as corn, vegetables and rice, and provides support in the development of fishponds, irrigation of rice fields, and with the distribution of seeds.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>Background Information – SPOTT Assessment 2021</p>
143	Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles	<p>Yes: 1 point. Commits to all Fundamental ILO Conventions either by stating commits to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. states "freedom of association"); or states it commits to the ILO's Declaration on Fundamental Principles and Rights at Work; or commits to Free and Fair Labour Principles.</p> <p>Partial: 0.5 points. Refers to four or more ILO Conventions; or unclear if applies to all types of employees (e.g. temporary employees).</p> <p>No: 0 points. Refers to fewer than four ILO conventions.</p>	<p>Company feedback 2021: REA is committed to respecting and supporting the internationally recognized human rights enshrined in the International Bill of Human Rights, as well as all Core Conventions of the International Labor Organization. The core conventions of ILO include: 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).</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		N.B. 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).	Source: Human Rights Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html https://www.rea.co.uk/download/companies/reaholdingsplc/Background/Background_Information_SPOT_Assessment_2021.pdf
144	Commitment to Fundamental ILO Conventions or Free and Fair Labour Principles applies to all suppliers	For growers, disabled 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 commits to all Fundamental or Core ILO Conventions; referring to ILO number; or referring to the same language as the title (i.e. states "freedom of association"); or states it commits to the ILO's Declaration on Fundamental Principles and Rights at Work; or commits to Free and Fair Labour Principles. Partial: 0.5 points. Refers to four or more ILO Conventions; or commitment only applies to some suppliers. No: 0 points. Refers to fewer 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).	Company feedback 2021: REA is committed to respecting and supporting the internationally recognized human rights enshrined in the International Bill of Human Rights, as well as all Core Conventions of the International Labor Organization. The core conventions of ILO include: 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). Source: Human Rights Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html https://www.rea.co.uk/download/companies/reaholdingsplc/Background/Background_Information_SPOT_Assessment_2021.pdf
145	Progress on commitment to respect all workers' rights:	Add to explanation how this has been externally verified, if applicable. Scope Comprehensive: 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. Limited: Limited details given; or data between two and five years old. Insufficient: No data; or data over five years old; or undated. Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. Yes: 1.0 point: Comprehensive, externally verified.	Company feedback 2021: The company has implemented human rights policies consistently and with high commitment, including: - All workers are workers over 18 years old and there are no child laborers in both plantations and palm oil mills. - Implementing the prohibition of forced labor, where workers and contractors accept clear and agreed terms of employment with the company. - The formation of worker unions as a form of freedom of expression and to form organizations. - Provision of adequate health facilities. - There is no discrimination between male and female workers, for example by providing equal wages for the same type of work. - Adequate and comprehensive training program for all workers. - Etc.

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	<p>The implementation above has been periodically verified by the Certification Body during the annual and/or recertification audits.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
146	Commitment to eliminate gender related discrimination with regards to employment	<p>Yes: 1 point. Commitment to prevent employment and/or occupation-related discrimination based on gender.</p> <p>Partial: 0.5 points. Commitment clearly does not cover all employees or operations (e.g. only covers one country).</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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".</p> <p>Source: Human Rights Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA_P_I_L_2021_Human_Rights_Policy.pdf</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html</p>
147	Commitment to eliminate gender related discrimination with regards to employment applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to prevent employment and/or occupation-related discrimination based on gender applies to all suppliers.</p> <p>Partial: 0.5 points. Commitment clearly does not cover all employees or operations; or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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".</p> <p>Scope: This policy applies to any person affected by the operations of any company within REA, including employees at any level, and all contractors, suppliers and local communities</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>Source: Human Rights Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/002_%20BOD_REA_P_L_2021_Human_Rights_Policy.pdf</p>
148	Progress on commitment to eliminate gender related discrimination with regards to employment	<p>Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: The company provides evidence of actions taken to implement its gender policies, e.g. giving training to employees on preventing discrimination and harassment, setting up dedicated teams or committees, putting processes in place to identify and tackle discriminatory practices, having a complaints system that specifically includes gender discrimination or harassment. Limited: Limited details given; or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: 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".</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
149	Percentage or number of temporary employees	<p>Disabled if only a trader or if no temporary employees. Input figure and/or %.</p> <p>Yes: 1 point. Number of temporary employees/workers across all operations or for palm oil operations, if specified. Calculate % by dividing by total number of workers if % not reported directly by company. May also be called casual, contract or seasonal employees. Partial: 0.5 points. Data between two and five years old; or does not cover whole scope of operations (i.e. only temporary employees in one country). No: 0 points. Not reported; or data over five years old; or undated.</p>	<p>Company feedback 2021: The number of temporary workers in 2020 is 0 people.</p> <p>Source: Annual Report 2020 (page 99)</p>
150	Percentage or number of women employees	<p>Input figure and/or %.</p> <p>Yes: 1 point. Number of women employees/workers across all operations or for palm oil operations, if specified. Calculate % by dividing by</p>	<p>Company feedback 2021: In 2020, women accounted for 23 per cent of the group's workforce (1,819 out of 7,969 employees), including 18 per cent of the management team (13 out of 71 employees).</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		total number of workers if % not reported directly by company. Partial: 0.5 points. Data between two and five years old; or does not cover whole scope of operations (i.e. only women employees in one country). No: 0 points. No data; or data over five years old; or undated.	Source: Annual Report 2020
151	Commitment to pay a Decent Living wage	Input in explanation if committed to pay living wage. Yes: 1 point. Commitment that all workers are paid a Decent Living Wage Partial: 0.5 points. Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country), or only commits to paying the minimum wage No: 0 points. No commitment in place. NB: Where minimum wage requirements exceed or equal the calculation of a DLW, a commitment to minimum wage is acceptable. RSPO definition and further information: https://www.rspo.org/library/lib_files/preview/907	Company feedback 2021: REA has amended its commitment to pay wages in accordance with the minimum wage provisions according to government regulations and the provision of a decent living wage for all workers. “The minimum wage for both casual and permanent employees of REA is in line with the regulations applicable to the location of employment and ensures that all workers receive a decent living wage in accordance with the RSPO Guidance on Calculating Prevailing Wages. Permanent employees and their families who are based on the REA plantations are entitled to housing with electricity and water, as well as access to primary education and health care”. Source: Human Rights Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf
152	Commitment to pay a Decent Living wage applies to all suppliers	For growers, disabled if no suppliers including scheme smallholders and independent suppliers Yes: 1 point. Commitment that all workers are paid a Decent Living Wage applies to all suppliers. Partial: 0.5 points. Commitment clearly does not cover all workers (e.g. temporary workers paid less or only covers one country); or commitment only applies to some suppliers, or only commits to paying the minimum wage. No: 0 points. No commitment in place.	Company feedback 2021: REA has amended its commitment to pay wages in accordance with the minimum wage provisions according to government regulations and the provision of a decent living wage for all workers. “The minimum wage for both casual and permanent employees of REA is in line with the regulations applicable to the location of employment and ensures that all workers receive a decent living wage in accordance with the RSPO Guidance on Calculating Prevailing Wages. Permanent employees and their families who are based on the REA plantations are entitled to housing with electricity and water, as well as access to primary education and health care”. Scope: This policy applies to any person affected by the operations of any company within REA, including employees at any level, and all contractors, suppliers and local communities. Source: Human Rights Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/002_%20BOD_REA_P_I_2021_Human_Rights_Policy.pdf
153	Progress on commitment to pay a Decent Living wage	Add to explanation how this has been externally verified, if applicable.	Company feedback 2021: REA has paid workers' wages in accordance with the Regency / City Minimum Wage (UMK)

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Scope</p> <p>Comprehensive: Evidence that all workers are paid a Decent Living wage (DLW), either through reporting, the ratio of the DLW to local minimum wage by country of operation). or if no country benchmark available then evidence of how the DLW was calculated for each country of operation.</p> <p>Limited: Only shows evidence that some workers are paid a Decent Living Wage, e.g. only covers one country where the company operates; or only provides evidence that workers are paid minimum wage through reporting legal minimum wages alongside minimum wages paid by the company, or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>NB: Where minimum wage requirements exceed or equal the calculation of a DLW, a commitment to minimum wage is acceptable.</p> <p>Scoring</p> <p>N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category.</p> <p>Yes: 1.0 point: Comprehensive, externally verified.</p> <p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	<p>in accordance with regulations based on the Decree of the Governor of East Kalimantan each year.</p> <p>The company has paid wages in accordance with regulations and provided allowances and/or other facilities to achieve a living wage. This has been verified by the CB in every annual surveillance audit.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
154	Reporting of salary by gender	<p>Input figure</p> <p>Yes: 1 point. The company reports salary by gender (i.e. the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation (in line with GRI reporting).</p> <p>Partial: 0.5 points. Unclear what the provided data relates to; or data clearly does not cover all employees or countries (e.g. only reported for operations in one country or does not include temporary employees); or is not split by all categories listed above; or data between two and five years old.</p> <p>No: 0 points. No data; or data over five years old; or undated.</p>	<p>Company feedback 2021: REA is committed to providing a decent living wage (DLW) for all its employees, complying with the set national and regional wage standards and providing equal benefits for both male and female employees.</p> <p>Salary and other benefits are the same for male and female employees carrying out the same type of work, receiving the same basic salary of Rp 3,179,673 per month and total allowances of Rp 3,021,918 per month. Harvesting employees receive additional incentives based on FFB production. The DLW calculation is based on the assumption that workers will receive a living wage in respect of normal working hours that meets their basic needs. The formula and analysis used in calculating the DLW is based on the RSPO Guidance on Calculating Prevailing Wages which applies to all employees both permanent and temporary. (see annex 4)</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3565/labour-standards.html
155	Commitment to address occupational health and safety	<p>Yes: 1 point. Commitment to address health and safety at work or similar for all workers.</p> <p>Partial: 0.5 points. Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations).</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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.</p> <p>Source: Safety & Health Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/004_BOD_REA_PII_2015_Health_and_Safety_Policy_Sept2020.pdf</p>
156	Commitment to address occupational health and safety applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to address health and safety at work for all workers applies to all suppliers.</p> <p>Partial: 0.5 points. Commitment does not cover all employees (e.g. only refers to health and safety at mills, but not on plantations); or commitment only applies to some suppliers.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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.</p> <p>Source: Safety & Health Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/004_BOD_REA_PII_2015_Health_and_Safety_Policy_Sept2020.pdf</p>
157	Provision of personal protective equipment and related training	<p>If only a trader, disable if does not have physical possession of traded product. Add to explanation how this has been externally verified, if applicable.</p> <p>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.</p> <p>Limited: Only evidence of PPE or training ; or data between two and five years old.</p> <p>Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. Yes: 1.0 point: Comprehensive, externally verified.</p>	<p>Company feedback 2021: Providing employees with safe working conditions is of paramount importance to REA. The group's target is to achieve zero fatalities and a continuous reduction in lost time accident rates.</p> <p>The company is currently working towards achieving the Indonesian Health and Safety Work Management System ("SMK3") accreditation, whilst also working towards full implementation of the international standards of Operational Health and Safety Management System ("OHSAS") 18001. It takes time for health and safety practices to become fully embedded in workforce practices. As part of this process a series of audits and Hazard Identification, Risk Assessment and Risk Control (HIRARC) exercises have been conducted at REA's mills and established plantations by both external consultants and the group's safety team. A range of measures have been implemented to address the issues identified during these assessments. These include:</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>Partial: 0.75 points: Limited, externally verified; OR comprehensive, self-reported.</p> <p>Partial: 0.5 points: Limited, self-reported.</p> <p>No: 0 points: Insufficient.</p>	<ul style="list-style-type: none"> - Introduction of a more comprehensive safety induction for new employees and contractors. - Provision of training to ensure that high risk tasks are carried out safely, including working at height and in confined spaces. - Integration of the actions necessary to eliminate and control hazards into existing Standard Operating Procedures (SOPs), as well as the development of new SOPs. - Introduction of a more rigorous and inclusive incident investigation procedure, which is designed to ensure that the cause of any incident is identified and the senior management team and operations team understand the remedial action needed to prevent such an incident from recurring. - Structural improvements, particularly in the mills, to control physical hazards. <p>With safety a high priority, the group has already embarked on a programme of investment to make the structural improvements required to control the hazards identified. The biggest limiting factor to obtaining OHSAS18001 is the speed at which the fundamental behavioural change necessary for safety considerations to become a habitual part of every employee's working routine can be realised. This is fundamental to the group's ability to uphold the OHSAS 18001 standard on a daily basis.</p> <p>Monthly internal audits and inspections are conducted across all of the group's operations in accordance with the OHSAS 18001 standard and regular safety training is provided to highlight the importance and implementation of safe practices for both employees and contractors. Routine training covers first aid, 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.</p> <p>Roads in and around the group's operations can be hazardous, particularly after heavy rain, so drivers of all vehicles are required to pass a company test for driving competency. Motorcycle safety training is also provided for employees and their family members as this is their standard mode of transport. Additionally, the group provides training on action in the event of natural disasters, the impact of which could potentially be significant given the remote location of the group's operations. Notwithstanding regular safety training and monitoring, accidents do sometimes occur.</p> <p>Regrettably, there were three incidents resulting in four fatalities on the group's estates during 2019. One such incident that resulted in two fatalities, though not directly work-related as it occurred outside working</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>hours, took place on the return journey home by private motorcycle and, therefore, constitutes a work-related incident for health and safety reporting purposes. The company treats any fatality within its premises extremely seriously and responds in the same way irrespective of whether or not the incident is considered to be work-related. There is a rigorous incident investigation and reporting procedure to ensure that the cause of any incident is properly identified and that the senior management operations teams understand any remedial action required.</p> <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3570/health-and-safety.html</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
158	Time lost due to work-based injuries	<p>If only a trader, disable if does not have physical possession of traded product. Input figure and add in explanation unit of measurement.</p> <p>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.</p> <p>Partial: 0.5 points. Unclear what the provided data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country).</p> <p>No: 0 points. No data; or data over five years old; or undated; or data does not cover palm oil operations.</p>	<p>Company feedback 2021: REA monitors and reports on the level of work accidents and work time (working days) lost due to work accidents. The number of working days lost due to work accidents in 2020, as defined by Indonesian regulations, was 14,067, principally reflecting two fatal accidents (12,000 working days recorded lost as per Indonesian reporting regulations) and the remainder resulting from minor accidents causing lacerations, abrasions and fractures. Regrettably, the two fatalities were caused by the failure of the individuals concerned to follow the group's clear guidelines and appropriate safety procedures. REA treats any fatality within its premises extremely seriously and responds in the same way irrespective of whether or not the incident is considered to be work-related. There is a rigorous incident investigation and reporting procedure to ensure that the cause of any incident is properly identified and that the senior management and operational teams</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>implement any necessary remedial action across the group to minimise the risk of repeat occurrences.</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3570/health-and-safety.html</p> <p>Background Information – SPOTT Assessment 2021</p>
159	Number of fatalities as a result of work-based accidents	<p>If only a trader, disable if does not have physical possession of traded product. Input figure and add unit of measurement in explanation.</p> <p>Yes: 1 point. Reports number of fatalities for whole company or for palm oil operations.</p> <p>Partial: 0.5 points. Unclear what the data relates to; or data between two and five years old; or data clearly does not cover all employees (e.g. is only reported for operations in one country or does not include temporary employees).</p> <p>No: 0 points. No data; or data over five years old; or undated; or data does not cover palm oil operations.</p>	<p>Company feedback 2021: REA monitors and reports on the level of work accidents and work time (working days) lost due to work accidents. The number of working days lost due to work accidents in 2020, as defined by Indonesian regulations, was 14,067, principally reflecting two fatal accidents (12,000 working days recorded lost as per Indonesian reporting regulations) and the remainder resulting from minor accidents causing lacerations, abrasions and fractures. Regrettably, the two fatalities were caused by the failure of the individuals concerned to follow the group's clear guidelines and appropriate safety procedures. REA treats any fatality within its premises extremely seriously and responds in the same way irrespective of whether or not the incident is considered to be work-related. There is a rigorous incident investigation and reporting procedure to ensure that the cause of any incident is properly identified and that the senior management and operational teams implement any necessary remedial action across the group to minimise the risk of repeat occurrences.</p> <p>Source: Annual report 2020 (page 28)</p> <p>https://www.rea.co.uk/websites/reaholdingsplc/English/3570/health-and-safety.html</p>
160	Commitment to support smallholders	<p>Disable if only a trader. For growers/millers disable if no smallholders</p> <p>Yes: 1 point. Commitment to support both scheme/plasma and independent 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. (list not exhaustive).</p> <p>Partial: 0.5 points. Unclear commitment; or commitment does not cover all operations (e.g. only applies to one country of operations) or commitment clearly does not cover all smallholders (e.g. only covers scheme/plasma smallholders)</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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.</p> <p>Under PPMD, the company provides support related to: access to land to cultivate oil palm, oil palm seedlings, fertilisers, herbicides and technical assistance.</p> <p>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.</p> <p>Regular assistance is provided to each independent smallholders' cooperative through direct visits to the smallholdings of the</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>cooperative members to provide training and advice.</p> <p>Source: Responsible Development Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/005_BOD_REA_P_II_2021_Responsible_Development_Policy.pdf https://www.rea.co.uk/websites/reaholdingsplc/English/3500/smallholder-partnerships.html RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
161	Programme to support scheme/plasma smallholders	<p>Disable if only a trader. For growers/millers or if all crushers integrated with mills, disable if no scheme/plasma smallholders. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: For producers, has programme to support scheme/plasma smallholders and provides details on types of support. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). 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. (list not exhaustive). Limited: Supports smallholders, but unclear what type of smallholders; or no details on support provided. Insufficient: No programme to support smallholders. N.B. If operates in Indonesia, points can be awarded for plasma programme if clearly states that provides support (i.e. operates a plasma programme providing training on good agricultural practices); or if clearly states that provides support to scheme smallholders to achieve RSPO certification.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: 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.</p> <p>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.</p> <p>Regular assistance is provided to each independent smallholders' cooperative through direct visits to the smallholdings of the cooperative members to provide training and advice.</p> <p>Source: RSPO ACOP 2020 Annual Report 2020 Background Information – SPOTT Assessment 2021</p>
162	Percentage of scheme/plasma	Disable if only a trader. For growers/millers disable if no scheme/plasma smallholders. Add to	Company feedback 2021: In 2020 the total number of smallholders in close proximity to the company's estates:

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
	smallholders involved in programme	<p>explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Clearly states percentage of scheme/plasma smallholders it is supporting. Can report number as long as the total number of smallholders is also reported. For downstream actors, report the % of supply that is covered by smallholder support programmes. Limited: Provides some numbers of scheme/plasma smallholders supported, but unclear what the percentage is; or unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Plasma smallholders: 1,878 smallholders PPMD smallholders = 585 smallholders Independent smallholders = 1,898 smallholders.</p> <p>The number of smallholders that receive support from the company: Plasma smallholders: 1,878 (management of plasma plantations, management trainings) PPMD smallholders = 585 farmers, (in addition to the training provided, also assistance with seeds, fertilizer, medicines, etc., including coaching and assisting PPMD farmers);</p> <p>Independent smallholders: 1,000 smallholders (technical training in cultivation and mentoring).</p> <p>Source: Background Information – SPOTT Assessment 2021 Annual Report 2020</p>
163	Programme to support independent smallholders	<p>Disable if only a trader. For growers/millers or if all crushers integrated with mills, disable if no independent smallholders. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: For producers, has programme to support independent smallholders and provides details on types of support. For downstream actors, examples of support of upstream programmes is acceptable (e.g. financial). 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: Supports smallholders, but unclear what type of smallholders; or no details on support provided. Insufficient: No programme to support smallholders.</p> <p>Scoring</p>	<p>Company feedback 2021: 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 through direct visits to the smallholdings of the cooperative members to provide training and advice.</p> <p>Source: RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>N.B. Companies may report practice 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.</p> <p>External source: RSPO Grower ACOP 9.1 7.1 Are you currently supporting any oil palm independent smallholder groups? RSPO ACOP 7.2 9.2 How are you supporting them?</p>	
164	Percentage of independent smallholders/outgrowers involved in programme	<p>Disable if only a trader. For growers/millers disable if no independent smallholders. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Clearly states number or percentage of independent smallholders/outgrowers supporting. For downstream actors, report the % of supply that is covered by smallholder support programmes. Limited: Unclear what type of smallholders figure refers to; or figure clearly does not cover all operations (e.g. only one country); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: In 2020 the total number of smallholders in close proximity to the company's estates: Plasma smallholders: 1,878 smallholders PPMD smallholders = 585 smallholders Independent smallholders = 1,898 smallholders.</p> <p>The number of smallholders that receive support from the company:</p> <ul style="list-style-type: none"> - Plasma smallholders: 1,878 (for example, management of plasma plantations, management trainings). - PPMD smallholders = 585 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). - 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). <p>Source: Background Information – SPOTT Assessment 2021</p>
165	Process used to prioritise, assess and/or engage suppliers on compliance with company's policy and/or legal requirements	<p>Disabled if no suppliers including scheme smallholders and independent suppliers. State process(es) in explanation.</p> <p>Yes: 1 point. Describes the tools or method that the company uses to prioritise, assess and/or engage suppliers on legal or policy compliance (e.g. risk assessments, monitoring, details of engagement process, etc.). Partial: 0.5 points. Only describes the process for ensuring compliance with some parts of legal or policy requirements (i.e. only refers to human rights compliance); or states that it has a process but limited details given.</p>	<p>Company feedback 2021: The company has procedures / mechanisms to identify the "compliance level" 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 support suppliers to comply with existing standards so that FFB is produced from sustainable sources.</p> <p>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.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Does not meet requirements for this indicator.	Source: Background Information – SPOTT Assessment 2021
166	Number or percentage of suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements	<p>Disabled if no suppliers including scheme smallholders and independent suppliers. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Clearly provides 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); or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: In 2020 the number of contractors involved, assessed and/or engaged on compliance with company's policy and/or legal requirements in company operations: 179 Contractors, 64 FFB suppliers and 353 suppliers non FFB.</p> <p>Source: Background Information – SPOTT Assessment 2021</p>
167	Suspension or exclusion criteria for suppliers	<p>Disabled if no suppliers including scheme smallholders and independent suppliers. State criteria in explanation</p> <p>Yes: 1 point. Clearly states sustainability criteria by which suppliers are excluded, including steps that will be taken and timeframes for action. Partial: 0.5 points. Only states criteria with no timeframes for action or steps taken given; or unclear what the criteria are. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: If the supplier does not fulfil the requirements set by the company, first socialisation takes place to explain the requirements to the supplier.</p> <p>Source: Annual Report 2020 Background Information – SPOTT Assessment 2021</p>
168	Time-bound action plans (including Key Performance Indicators) for suppliers to be in compliance with palm oil sourcing commitments	<p>Disabled if no suppliers including scheme smallholders and independent suppliers</p> <p>Yes 1 point: Publishes time-bound action plans for all suppliers to be in compliance with sustainable palm oil sourcing commitments including KPIs/milestones. KPIs for compliance must go beyond self-assessment by suppliers. Partial 0.5 points: Only publishes action plans for some of the company's suppliers; or published action plans are not time-bound; or time-bound action plan does not include KPIs/milestones, or compliance based on self-assessment by suppliers only.</p>	<p>Company feedback 2021: The company is still developing a time-bound plan and the necessary indicators related to the involvement of all suppliers in order to meet the ongoing commitments and regulations that apply gradually.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>No 0 points. Does not meet requirements for this indicator.</p> <p>NB: Examples of actions and KPIs include, but are not limited to, targets around: traceability, self-assessment, desktop audits, on-site audits, workshops and training, monitoring, risk assessment, certification.</p>	
169	Proportion of direct and indirect supply that comes from palm oil plantations which are compliant with palm oil sourcing policies	<p>Disabled if no suppliers including scheme smallholders and independent suppliers. State in explanation how company measures compliance and give details of policy requirements. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Reports proportion of direct (volume) and indirect supply (volume or number of suppliers) that is compliant with company's sourcing policies. Note, only partial points can be awarded if compliance is based on self-assessment by suppliers only. Limited: Only reports some of this information; or compliance based on self-assessment by suppliers only; or data between two and five years old. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>Company feedback 2021: The company is still developing a time-bound plan and the necessary indicators related to the involvement of all suppliers in order to meet the ongoing commitments and regulations that apply gradually.</p>
170	Time-bound plan to engage with all high risk mills within 3 years	<p>Disabled if only a grower/miller, or if all crushers integrated with mills, or if 100% of sourcing (including from own operations and suppliers) is RSPO SG/IP certified with 100% traceability to plantation level.</p> <p>Yes 1 point: Publishes time-bound action plans to engage with all own and third-party high risk mills over a three year period to ensure and/or increase compliance. Examples include: sharing of tools, supplier workshops/trainings, site visits. Partial 0.5 points: Commits to engage all mills but does not publish a time-bound action plan; or time limit is in more than three years; or unclear if covers both own and third-party mills. No 0 points. Does not meet requirements for this indicator.</p>	Disabled indicator. REA is not a processor or trader.
171	Programme to support high risk mills to become	Disabled if only a grower/miller, or if all crushers integrated with mills, or if	Disabled indicator. REA is not a processor or trader.

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
	compliant with sourcing policies	<p>100% of sourcing (including from own operations and suppliers) is RSPO SG/IP certified with 100% traceability to plantation level. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Has a program to support all own and third-party high risk mills and provides examples of types of support provided. Examples include: training on company policies or best practices, technical assistance to remediate non-compliances, or financial support. Limited: States that provides support but does not give further details on the type of support provided; or unclear if covers both own and third-party mills. Insufficient: No data reported.</p> <p>Scoring N.B. Companies may report practice 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.</p>	
172	Regularly engages with a subset of high risk mills	<p>Disabled if only a grower/miller, or if all crushers integrated with mills, or if 100% of sourcing (including from own operations and suppliers) is RSPO SG/IP certified with 100% traceability to plantation level. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Engages with a subset of own and third-party high risk mills on an annual basis to ensure and/or increase compliance (e.g. sharing of tools, supplier workshops/trainings, site visits). Limited: Engages with a subset of high risk mills less often than annually; or unclear if covers both own and third-party mills. Insufficient: No data reported.</p> <p>Scoring N.B. Companies may report practice 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.</p>	Disabled indicator. REA is not a processor or trader.

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
173	Procedures in place to assess all own and third party supplying palm oil mills for risk level	<p>No: 0 points: Insufficient.</p> <p>Disabled if only a grower/miller, or if all crushers integrated with mills</p> <p>Yes 1 point: Publishes procedures used to assess all own and third-party supplying mills (e.g. classification as low, medium, and high risk). Partial 0.5 points: States that has a procedure to assess risk levels of mills but provides no further details on the procedure, or unclear if procedure applies to all mills, or if 100% of sourcing (including from own operations and suppliers) is RSPO SG/IP certified with 100% traceability to plantation level, or if risk assessment based on self-assessment by suppliers only; or unclear if covers both own and third-party mills. No 0 points. Does not meet requirements for this indicator.</p>	Disabled indicator. REA is not a processor or trader.
174	Regularly assesses and categorises the risk level of all their own and third party supplying mills	<p>Disabled if only a grower/miller, or if all crushers integrated with mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: States that assesses the risk level of all mills on an annual basis. Limited: Only assesses some mills; or is done less often than annually, or if 100% of sourcing (including from own operations and suppliers) is RSPO SG/IP certified with 100% traceability to plantation level; or unclear if covers both own and third-party mills. Insufficient: No data reported.</p> <p>Scoring N.B. Companies may report practice 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.</p>	Disabled indicator. REA is not a processor or trader.
175	Regularly reports the risk level of all own and third party supplying mills identified in its supply chain	<p>Disabled if only a grower/miller, or if all crushers integrated with mills. Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Reports the overall risk level of all own and third-party supplying mills (e.g. percentage high, medium, low risk) on an annual basis. Limited: Only reports the risk level for some mills; or assesses mills less often than annually; or data between two and five years old, or if 100% of sourcing (including from own operations and</p>	Disabled indicator. REA is not a processor or trader.

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>suppliers) is RSPO SG/IP certified with 100% traceability to plantation level; or unclear if covers both own and third-party mills. Insufficient: No data; or data over five years old; or undated.</p> <p>Scoring N.B. Companies may report practice 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.</p>	
176	Commitment to ethical conduct and prohibition of corruption	<p>Yes: 1 point. Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud). Partial: 0.5 points. Only mentions one; or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption, or commitment does not cover all operations (e.g. only refers to HQ). No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: REA Group has a policy on Business Ethics stated in the Decree of the Board of Directors No: 001 / BOD_REA / P / II / 2015, amended September 2020 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.</p> <p>Source: Business Ethics Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/001_BOD_REA_PII_2015_Business_Ethics_Policy_Sept2020.pdf</p>
177	Commitment to ethical conduct and prohibition of corruption applies to all suppliers	<p>For growers, disabled if no suppliers including scheme smallholders and independent suppliers.</p> <p>Yes: 1 point. Commitment to both ethical/fair conduct and prohibition of corruption (or bribery/fraud) applies to all suppliers. Partial: 0.5 points. Only mentions one; or it is unclear if the commitment covers both ethical/fair conduct and prohibition of corruption; or commitment only applies to some suppliers. No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: REA Group has a policy on Business Ethics stated in the Decree of the Board of Directors No: 001 / BOD_REA / P / II / 2015, amended September 2020 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.</p> <p>Source: Business Ethics Policy https://www.rea.co.uk/download/companies/rea-holdingsplc/Policies/001_BOD_REA_PII_2015_Business_Ethics_Policy_Sept2020.pdf</p>
178	Progress on commitment to ethical conduct and prohibition of corruption	<p>Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Provides evidence of actions taken to implement company's anti-bribery and corruption policies. For example: giving training to employees;</p>	<p>Company feedback 2021: REA Group has a policy on Business Ethics stated in the Decree of the Board of Directors No: 001 / BOD_REA / P / II / 2015, amended September 2020 which among others regulates the prohibition of giving or receiving bribes, no facilitation payments. Furthermore REA Group is committed to the prohibition of</p>

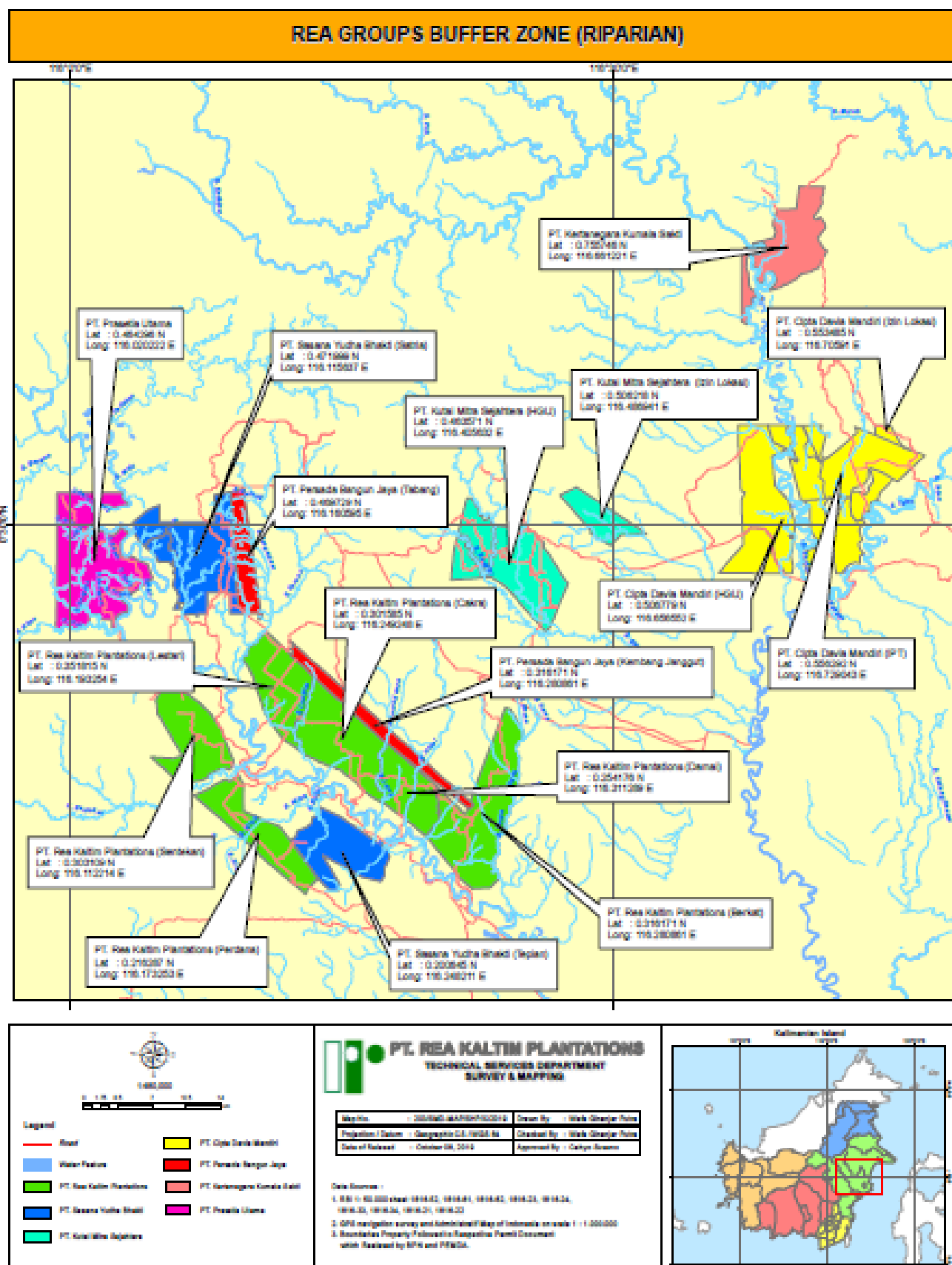
ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		<p>setting up dedicated teams or committees responsible for implementation; putting processes in place to identify and mitigate bribery and corruption. Limited: Limited details given on actions taken. Insufficient: No examples/evidence provided.</p> <p>Scoring N.B. Companies may report practice 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.</p>	<p>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.</p> <p>In order to implement this policies:</p> <ul style="list-style-type: none"> - Trainings are provided to the managers and assistant managers. - Code of Conduct and internal Memo have been developed and shared with all employees. - Complaints regarding bribery or corruption can be submitted to the person specifically appointed for its implementation at the Human Resources Department. This person is responsible for the implementation and handling of the complaint. The appointed person at HRD will submit the complaint to the President Director of the company. <p>Source: For evidence, please view RSPO website and search for R.E.A Holdings Plc. to find the "Audit report Certificate" by the Certification Body</p> <p>https://rspo.org/certification/search-for-certified-growers</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 16045 – ASA14. Annual Surveillance Assessment (ASA)-14 against the : RSPO P&C 2018 Generic for PT REA Kaltim Plantations Perdana POM</p> <p>Roundtable on Sustainable Palm Oil Public Summary Report. Report no. : RSPO P&C – 17062 – ASA-03. Annual Surveillance Assessment ASA-03 against the: RSPO P&C 2018 Generic for PT REA Kaltim Plantations Cakra POM</p> <p>Business Ethics Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/001_BOD_REA_PII_2015_Business_Ethics_Policy_Sept2020.pdf</p> <p>RSPO ACOP 2020 Background Information – SPOTT Assessment 2021</p>
179	Disclosure of the company's management approach to tax and payments to governments	<p>Yes: 1 point. Company discloses its management approach to tax/payments to governments through a tax strategy/policy and states a governance body/executive level position which is responsible for the tax strategy/policy and its review. Partial: 0.5 points. Company only discloses 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).</p>	<p>Company feedback 2021: 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 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.</p> <p>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</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		No: 0 points. Does not meet requirements for this indicator.	<p>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.</p> <p>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.</p> <p>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.</p> <p>Source: Annual Report 2020 Background Information – SPOTT Assessment 2021</p>
180	Whistleblowing procedure	<p>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.</p> <p>Partial: 0.5 points. Company only states it allows for whistleblowing, but no details.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: 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.</p> <p>The company's Code of Conduct describes the Reporting and Protection procedure as follows:</p> <ul style="list-style-type: none"> - 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.

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
			<p>- 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.</p> <p>Source: Human Rights Policy https://www.rea.co.uk/download/companies/reaholdingsplc/Policies/002_%20BOD_REA_P_L_2021_Human_Rights_Policy.pdf</p> <p>Background Information – SPOTT Assessment 2021</p>
181	Own grievance or complaints system open to all stakeholders	<p>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.</p> <p>Partial: 0.5 points. 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.</p> <p>No: 0 points. Does not meet requirements for this indicator.</p>	<p>Company feedback 2021: External complaint handling: REA has a complaint handling mechanism transparently for all external stakeholders. Where the settlement process will be completed prioritizing deliberation and negotiation to reach a mutual agreement.</p> <p>Internal compliant handling: 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.)</p> <p>Source: https://www.rea.co.uk/websites/reaholdingsplc/English/3450/communities.html</p> <p>Background Information – SPOTT Assessment 2021</p>
182	Details of complaints and grievances disclosed	<p>Add to explanation how this has been externally verified, if applicable.</p> <p>Scope Comprehensive: Details of complaints and grievances received through the company's own grievance mechanism are disclosed, if anonymity not requested, including the following details: date; issue; complainant category; actions taken; status. Limited: Between one and four details disclosed. Insufficient: None; or only provides a summary table on number and type of grievances; or data over five years old.</p> <p>Scoring N.B. Companies may report practice in multiple ways but are awarded points for the highest scoring category. Yes: 1.0 point: Comprehensive, self-reported</p>	<p>Company feedback 2021: The company has not comprehensively announced to the public the detailed complaint handling process.</p>

ID	Indicator	Scoring Criteria	Please include comments and links to publicly available information
		Partial: 0.5 points: Limited, self-reported. No: 0 points: Insufficient.	

Annex 1. The buffer zone map (ID 112)



Annex 2. Evidence of implementation of IPM (ID 123)



Pest and disease monitoring



Pest and disease management and monitoring training

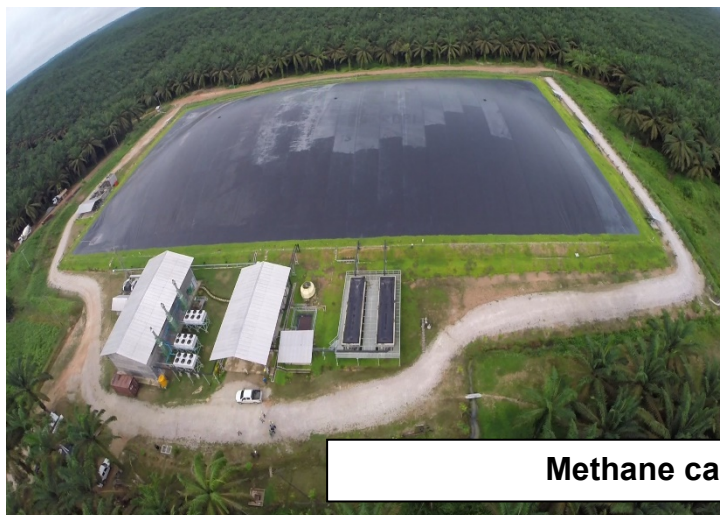


Monitoring book of pest and disease



Development of beneficial plant for controlling caterpillar pests

Annex 3. Evidences of waste management (ID 124)



Methane capture plant



POME application in the field/land application



Hazardous and toxic handling activity



Hazardous and toxic standard storage



Domestic waste bin



Domestic waste bank facility



EFB & Composting application

Annex 4 (ID 154). Decent Living Wages Calculation 2020

Decent Living Wages Calculation 2020

Component of Decent Living Wages	IDR			
	Harvester		Other Roles*	
	Male	Female**	Male	Female
Basic salary	3,179,673	N/A	3,179,673	3,179,673
Leave allowance ¹	-	N/A	-	-
Incentive (production and /or non-production) earned during standard working hours at normal working speed and exclude the overtime calculation.	723,130	N/A	-	-
The provision of housing facilities including water & electricity utilities ²	900,000	N/A	900,000	900,000
Food rations / food commodities provided free of charge, eg. rice allowance	150,000	N/A	150,000	150,000
Work transportation	655,000	N/A	655,000	655,000
Creche	140,200	N/A	140,200	140,200
Schools for employees children	759,343	N/A	759,343	759,343
Medical services on site (excludes health insurance)	417,375	N/A	417,375	417,375
Health insurance	-	N/A	-	-
Total	6,924,721	N/A	6,201,591	6,201,591

Note:

¹ This benefit is provided to migrant employees to travel to their home country

² Tool for calculating the value of housing in the Unit of Certification (UoC)

* Other roles includes fertilisers worker, pesticides worker, manual upkeep, office administration and workshop

** There are currently no female harvester or workshop employees (mechanics or assistants), although female employees are eligible to apply for such roles, subject to meeting the requisite qualification and health requirements