

 Nabhan Aiqani

**RESPONSIBLE BUSINESS CONDUCT:
STUDIES ON OIL PALM PLANTATION
AND MINING SECTORS**

BEYOND COMPLIANCE

Encouraging Sustainable Improvements



RESPONSIBLE BUSINESS CONDUCT:

Beyond Compliance, Encouraging Sustainable Improvements

STUDIES ON OIL PALM PLANTATION AND MINING SECTORS



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FOREWORD

The Responsible Business Conduct (RBC) Benchmark report is the result of research compiled by the SETARA Institute and SIGI Research and Consulting, with the support of the Tarumanagara Foundation Jakarta, as part of efforts to strengthen responsible and human rights-based business practices in Indonesia. This research is designed to measure and assess the extent to which the principles of Business and Human Rights, specifically referring to the UN Guiding Principles on Business and Human Rights (UNGPs), as well as Environmental, Social, and Governance (ESG) principles and sustainability, have been systematically integrated into the company's policies, governance, and operational practices.

In contrast to methods that are only normative or based on policy pronouncements, this RBC Benchmark performs an actual assessment by tracking actual implementation evidence at the company's operational level. In order to ensure that the assessment results reflect the practical application of these principles in day-to-day business operations rather than just at the level of formal commitment, the assessment is carried out by looking at documented practices, public reporting, internal mechanisms, and the company's response to risks and impacts.

This research refers to the Corporate Human Rights Benchmark (CHRB) – Core UNGP Indicators November 2024 edition developed by the

World Benchmarking Alliance, as well as the OECD Due Diligence Guidance for Responsible Business Conduct, as a guide for assessing companies' due diligence practices. In addition to referencing global standards, the RBC Benchmark is also aligned with the national regulatory context, particularly Presidential Regulation No. 60 of 2023 on the National Strategy for Business and Human Rights, and Financial Services Authority Regulation No. 51/POJK.03/2017 on the Implementation of Sustainable Finance.

It is anticipated that this report will provide stakeholders with a thorough understanding of the degree of maturity of Responsible Business Conduct principles implementation among businesses, including developed best practices, areas that still need improvement, and structural challenges in integrating human rights and business principles into corporate management systems. Additionally, it is anticipated that the findings of this study would operate as a strategic guide for businesses, investors, governments, and civil society in promoting the adoption of more ethical, sustainable, inclusive, and equitable business practices in Indonesia.[]

Happy reading!

Executive Director

SETARA Institute

Halili Hasan

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LIST OF ABBREVIATIONS

RBC	– Responsible Business Conduct
UNGPs	– United Nations Guiding Principles on Business and Human Rights
ESG	– Environmental, Social, and GovernanceHRDD – Human Rights Due Diligence
HRIA	– Human Rights Impact Assessment
FPIC	– Free, Prior, and Informed Consent
ILO	– International Labour Organization
GRI	– Global Reporting Initiative
GCG	– Good Corporate Governance
GRC	– Governance, Risk, and Compliance
CSR	– Corporate Social Responsibility
BHRRC	– Business and Human Rights Resource Centre
RPJPN	– <i>Rencana Pembangunan Jangka Panjang Nasional</i> /Long-Term National Development Plan
RPJMN	– <i>Rencana Pembangunan Jangka Menengah Nasional</i> /Medium-Term National Development Plan
STRANAS BHAM	– <i>Strategi Nasional Bisnis dan Hak Asasi Manusia</i> /National Strategies on Business and Human Rights
POJK	– <i>Peraturan Otoritas Jasa Keuangan</i> /Financial Services Authority Regulation
EUDR	– European Union Deforestation Regulation
EUCSDDD	– European Union Corporate Sustainability Due Diligence Directive
PKB	– <i>Perjanjian Kerja Bersama</i> /Cooperation Agreement
PUMK	– <i>Program Pendanaan Usaha Mikro dan Kecil</i> /Micro and Small Business Financing Programme
TJSL	– <i>Tanggung Jawab Sosial dan Lingkungan</i> /Social and Environmental Responsibility
WBS	– Whistleblowing System
ICMM	– International Council on Mining and Metals
CAP	– Corrective Action Plan
ESAP	– Environmental and Social Action Plan

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I. INTRODUCTION

1.1. BACKGROUND

The current national economic transformation cannot be separated from the government's strategic agenda in strengthening industrial downstreaming, accelerating energy transition, and ensuring sustainable natural resource management. The entire direction of this policy serves as a main pillar for achieving inclusive economic growth while also being part of efforts to address the climate crisis and other global challenges. In the global business ecosystem, compliance with Business and Human Rights principles within the Environmental, Social, and Governance (ESG) framework, as well as tangible contributions to climate change mitigation, are also important measures of business sector credibility and competitiveness.

In line with the Indonesian Government's commitment as stated in the *Asta Cita*, the Long-Term National Development Plan (RPJPN), and the Medium-Term National Development Plan (RPJMN) 2025-2029 regarding the implementation of Human Rights Due Diligence (HRDD) for corporations in support of the food security, energy, and downstreaming agenda, which are priorities of President Prabowo Subianto, the SETARA Institute and Sustainable-Inclusive Governance Initiatives (SIGI) Research and Consulting conducted research to measure the level of internalisation and implementation

(benchmarking) of Business and Human Rights (BHR) principles in business sectors in Indonesia, while also providing a national baseline regarding the readiness of business sectors for the regulatory scheme to be established by the government, particularly compliance with ESG principles, sustainability, and climate change.

In addition to the urgency of supporting the above vision, the Responsible Business Conduct (RBC) Benchmark research was also driven by findings from the Business and Human Rights Resource Centre (BHRRC) during the period 2015–2021 in Southeast Asia, which showed that human rights defenders and human rights violations (HRDs/HRV) were heavily impacted by and committed through activities in the mining, plantation and food industry sectors, forestry, textiles, palm oil, oil, gas and coal, and construction. In the oil palm plantation sector, the challenges faced include: a) the still low welfare conditions of farmers and workers, b) the disparity in land ownership between farmers and corporations, leading to price monopolies in the market, and c) the high number of agrarian conflicts resulting in evictions, violence, and criminalisation against communities.

Meanwhile, the mining sector faces equally complex issues. Based on data from the Central Bureau of Statistics for the period 2019–2021, coal, bauxite, copper concentrate, and nickel ore are the largest mining products in Indonesia. However, the nickel industry in Morowali and Halmahera has had serious impacts on local communities, including water pollution, health problems, and loss of livelihoods. Other challenges include conflicts between mining activities and forestry regulations,

labour issues, corruption, collusion, and nepotism, as well as the high incidence of mining conflicts involving environmental pollution and destruction, land grabbing, criminalisation of citizens, and job terminations, even with the involvement of security forces. According to a 2018 World Bank study, human rights and labour aspects based on international conventions scored 4, while nationally, the score was only 2.45. Gender equality scored 2.36, and environmental transparency and social impact scored 1.90—indicating that the principles of sustainability are still weakly implemented in this sector.

The Indonesian government has adopted various policies to strengthen the implementation of business and human rights principles. Through Presidential Regulation No. 60 of 2023 on the National Business and Human Rights Strategy (Stranas BHAM) and Financial Services Authority Regulation No. 51/POJK.03/2017 on Sustainable Finance, the government has established a roadmap and national action plan to encourage businesses to comply with human rights principles. In the RPJPN 2025–2045, the government emphasises the direction of just, certain, beneficial, and human rights-based legal development, with the main strategy being the strengthening of human rights institutions and the implementation of human rights audits on ministries/agencies, local governments, and corporations. This mandate is further elaborated in the RPJMN with the Ministry of Law and Human Rights¹ targeting the implementation of human rights assessments for business actors starting in 2026. As a follow-up to the National Action Plan on Business and Human Rights (NAP BHAM), the government is also drafting a

¹ In 2023-2024, the Ministry was then officially called this way, before it got divided into three different ministries in the current administration, which are Ministry of Law, Ministry of Human Rights, and Ministry of Immigration and Correctional Services.

Presidential Regulation on Guidelines for Human Rights Compliance for Business Actors, which will serve as the basis for the mandatory implementation of human rights due diligence regulations in Indonesia.

To address various challenges in the plantation and mining sectors, while also supporting national development policy, benchmarking has become an important research instrument to measure and assess the extent to which business and human rights principles have been internalised in corporate practices. Through research titled Responsible Business Conduct (RBC) Benchmark,

The SETARA Institute, in collaboration with the Sustainable and Inclusive Governance Initiatives (SIGI), is working to assess the level of corporate compliance with business and human rights principles. This initiative is also a manifestation of the commitment to implementing the United Nations Guiding Principles (UNGPs) on Business and Human Rights, which were agreed upon by UN member states, including Indonesia, since 2011. The UNGPs emphasise that human rights protection is not only the responsibility of the state, but also the responsibility of businesses. In the global context, the principle of Responsible Business Conduct is now becoming a new regime in business governance, demanding transparency, accountability, and compliance with international human rights standards.

Various cases of human rights violations, environmental damage, and low public acceptance of company activities in strategic sectors have complicated Indonesia's position in international trade, particularly for commodities such as nickel,

palm oil, coffee, and rubber. Meanwhile, European countries have established new regulations such as the European Union Deforestation Regulation (EUDR), the EU Corporate Sustainability Due Diligence Directive (EUCSDDD), and the Sustainability Reporting Directive, which require high compliance with human rights and sustainability principles. In this context, benchmarking-based research and awards become important instruments for driving change, improving business sector compliance with global standards, strengthening the competitiveness of Indonesian export products, and supporting national economic growth.

RBC Benchmark is the first benchmarking research initiative conducted by SETARA Institute and SIGI to comprehensively measure corporate compliance with business and human rights principles. Previously, in 2023, SETARA Institute conducted an initial measurement of ten companies in Indonesia. Unlike the naming and shaming approach, which highlights external responses to companies' failure to address human rights violations, RBC Benchmark prioritises the "knowing and showing" principle as emphasised in the UNGPs. This principle underscores the need for companies to understand the potential human rights impacts of their business activities and strive to avoid them (knowing), as well as transparently communicate the processes for managing and addressing identified human rights risks (showing). Thus, the RBC Benchmark serves not only as a compliance measurement tool but also as a guide for companies' transformation towards more ethical, inclusive, and sustainable business governance.

1.2. RBC BENCHMARK RESEARCH OBJECTIVES

1. Providing baseline data on the fulfilment of corporate responsibilities to respect human rights, ESG implementation, and sustainability.
2. Encouraging an enabling environment for companies to implement and implant BHR and ESG principles in a BHR ecosystem to reinforce national economic growth.
3. Promoting good company practices and performances in oil palm and mining sectors in realising responsible business conducts in accordance with UNGPs, ESG standards, as well as laws and regulations.

1.3. RBC BENCHMARK BENEFITS

1. Regulation Implementation and National Standard Instruments

RBC Benchmark is an instrument to support the implementation of the Strategi Nasional Bisnis dan HAM (hereinafter Stranas BHAM), Presidential Regulation (Pepres) No. 60/2023, as well as policies on sustainability such as POJK 51/2017 through the provision of indicators, evidences, and performance evaluation of companies on respecting human rights.

2. Promotion of Transparency, Accountability, and Behavioural Change of Corporations

RBC Benchmark promotes a more open company in managing human rights risks, advancing responsibilities from the impact of its operations, as well as to improve business conducts through constructive feedbacks, capacity building, and recognition of best practices through BHR Awards.

3. Provision of Objective Parameters for Various Stakeholders

RBC Benchmark gives objective data and analyses in measuring human rights performances of high-risk business sectors, as well as becoming a reference for investors, policy makers, and the public in decision-making and building an ethical and sustainable business ecosystem.

II. METHODOLOGY

2.1. CONCEPTUAL FRAMEWORK

The study in the RBC Benchmark refers to the Corporate Human Rights Benchmark – Core UNGP Indicators (November 2024 edition) developed by the World Benchmarking Alliance. This framework is utilised to assess the achievement of implementing Business and Human Rights principles in companies through a structured, indicator-based approach, encompassing four sub-variables and twelve indicators for the normative variable, as well as one sub-variable and two indicators for the actual variable. The normative variable is based on an analysis of firm disclosure data from official corporate documents from the previous two years (2023–2024), namely annual reports, human rights policy, sustainability reports, and other documents. In the meantime, the actual variable is compiled based on factual findings of human rights violations that have occurred over the last four years (2022–2025), obtained from publications by civil society organisations, reports by national and international institutions, complaints to pertinent institutions, public complaints, and media monitoring.

Normative Variable are assessment instruments to measure the extent to which a company has built institutional commitment, governance frameworks, and management systems aligned with the responsibility to respect human rights. It is conducted through a systematic review of official company documents published in the last two years, including sustainability reports, annual reports, human rights policies, operational guidelines, and other supporting documents.

This variable provides an overview of the company's capacity to fulfil its human rights responsibilities, including the company's commitment to human rights, the allocation of relevant internal responsibilities and resources, the

implementation of HRDD, and available grievance and remedy mechanisms. Because the Normative Variable assesses preparedness for prevention and internal governance, it is given a greater weight of 60%. This weight reflects that risk prevention through a strong system is the main foundation for implementing the UNGPs at the operational level.

Actual Variable meanwhile is utilised to assess company's factual performance in mitigating actual human rights impact. Different from the Normative Variable which is based on company documents, Actual Variable collects external data based on evidence, including publications from government and international institutions, reports from civil society organisations, public complaints, and media reports. The assessment focusses on three

main impact aspects: the environment, the rights of indigenous communities through the free, prior, and informed consent (FPIC) mechanism, and local communities, as well as workers' rights. Besides assessing the level of adverse impact, this variable also measures the company's response to serious allegations, including the speed, relevance, substance of the clarification, and follow-up steps.

With the severity of allegations approach, the Actual variable serves as verification of the company's formal commitment to its actual implementation. This variable is weighted at 40% because it reflects the company's actual performance in managing human rights impacts in the field and its accountability in responding to risks.

Tabel 1:
Variables and Indicators of Responsible Business Conduct (RBC) Benchmark

1. Normative Variable	
A. Governance and Policy	
Indicators	Description
A01. Commitment to respect human rights	The company is openly committed to respecting all internationally recognised human rights in all of its activities.
A02. Commitment to respect workers' rights	Company openly commits to respect principles related to fundamental rights at the workplace based on 11 Core Conventions.
A03. Commitment to provide remedy	The company is openly committed to providing or cooperating in recovery efforts for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), if the company identifies that it has caused or contributed to negative impacts.

B. Internalising Respect for Human Rights in the Companies' Culture and Management System	
Indicators	Description
B01. Responsibility and resources to apply human rights function on a daily basis	The company explains the responsibilities of senior management with regard to human rights, as well as the day-to-day management of human rights issues across relevant internal functions.
C. Human Rights Due Diligence	
Indicators	Description
C01. Identifying risks and impacts to human rights	The company proactively identifies risks and impacts on human rights on an ongoing basis, including when these are triggered by significant moments in the company's activities (e.g. policy changes, entry into new markets, or the launch of new projects).
C02. Assessing risks and impacts to human rights	After identifying risks and impacts on human rights, the company assesses them and then prioritises the most significant human rights risks and impacts.
C03. Integrating and following up on the assessment of risks and impacts to human rights	The company integrates findings from human rights risk and impact assessments into relevant internal functions and processes to take appropriate action to prevent, mitigate or remedy the most significant human rights risks and impacts.
C04. Tracing effectiveness of actions in following up the risks and impacts to human rights	The company monitors and evaluates the effectiveness of measures taken in response to risks and impacts on human rights, and explains how this information is used to continuously improve processes and systems.
C05. Communicating human rights impacts	The company externally communicates how it addresses human rights impacts (i.e. through its due diligence processes) in a manner accessible to its intended audience, particularly affected stakeholders who have raised concerns.
D. Remedy and Grievance Mechanism	
Indicators	Description
D01. Complaint mechanism for workers	The company has one or more mechanisms (own, third party, or shared) that enable workers to raise complaints or concerns, including those related to human rights issues.
D02. Complaint mechanism for external individuals and communities	The company has one or more mechanisms (own, third party, or shared) that enable individuals and communities that may be negatively affected by the company's activities to voice complaints or concerns, including those related to human rights issues.

D03. Recovering negative impacts	The company shall provide or cooperate in recovery efforts for victims if it has been identified that the company has caused or contributed to negative impacts on human rights (or when other parties convey this information to the company, for example through a complaint mechanism).
2. Actual Variable	
A. Serious Allegations on Actual Human Rights Violation	
A01. Findings of Serious Allegations on Actual Negative Impacts on Human Rights	The company has been identified as causing Actual Impacts of human rights violations that cause harm.
A02. Company Response to Serious Allegations	The company provides a relevant, timely and substantive public response to serious allegations, explaining the company's position and the initial steps taken after the allegations emerged.

The assessment in the first edition of the RBC Benchmark is concentrated on the mining industry and the palm oil plantation industry, two business sectors with significant risk and human rights implications. The study includes 21 palm oil firms and 18 mining companies, that are listed on stock exchanges, are undergoing initial public offerings (IPOs), or have strategic operations in Indonesia despite being listed on international exchanges. Based on research showing that both sectors are especially vulnerable to human rights violations, both in terms of impact severity and intensity, these sectors are subject to restrictions.

In order to guarantee the validity of the data, the benchmarking has undergone an expert judgment process by academicians, business practitioners, industrial associations, consultants, and civil society organisations. In parallel with that, SETARA Institute has also sent a feedback form with initial findings such as the preliminary scores and ratings to the companies for them to verify and clarify before the final results were determined. The final scores are used as the basis for nominating categories of company to receive the Business and Human Rights Award.

2.2. SCORING AND RATING DETERMINATION

The process of determining company scores and ratings is adopted from the standards and calculation models practiced by many international rating agencies, with adjustments made to the context and analysis situations relevant to the palm oil and mining sectors. Measurement and score determination use a scale of 1-100, with the lowest value being 1 and the highest being 100.

From 2 (two) variables and 16 (sixteen) indicators, the SETARA Institute gives a weight of 60% to normative variables and 40% to actual variables. The greater weight assigned to normative variables is based on the company's progress in placing business and human rights principles at the core of its operations. This means the company has demonstrated continuous improvement in allocating resources and budgets, as well as embedding business

and human rights principles into its systems and management.

2.2.1. Normative Variable Scoring

Scoring for this variable is done by measuring commitment, policies, and integration of human rights issues in the organisational structure, implementation of HRDD, along with the existence and effectiveness of a grievance mechanism. Scores are determined based on the completeness of documents, compliance with international standards such as UNGPs, UDHR, and ILO Core Conventions, as well as continuous implementation of the process. Statuses like 'Meet', 'Partially Meet', 'Partial', 'Not Meet', and 'Basic' are given based on the quality and the integrity of policies, governance, and internal corporate systems.

Table 2:
Normative Variable Scoring Method

Score (on the scale of 10-100)	Status	Justification and Fulfilment of Sub-Variables
90	Meet	<p>Sub-Variable A: clear, integrated human rights policy, approved by the board of directors, and applicable throughout the supply chain.</p> <p>Sub-Variable B: Human rights management structure is in place, with clear units, resources, and mandates.</p> <p>Sub-Variable C: HRDD is implemented regularly, covering identification, assessment, mitigation, monitoring, and public communication.</p> <p>Sub-Variable D: Complaint mechanisms are effective, meet the 8 UNGP criteria, and provide verifiable remedies.</p>

Score (on the scale of 10-100)	Status	Justification and Fulfilment of Sub-Variables
70	Partially meet	<p>Sub-Variable A: comprehensive human rights policy that refers to international standards, but does not yet cover all stakeholders.</p> <p>Sub-Variable B: there are human rights officers/units, but they are not yet functioning optimally across functions.</p> <p>Sub-Variable C: the company has conducted HRDD, but has not yet submitted an evaluation of its effectiveness or involved affected stakeholders.</p> <p>Sub-Variable D: Complaint mechanisms are available and functional, but do not yet fully meet the UNGPs criteria.</p>
50	Partial	<p>Sub-Variable A: There is a human rights policy, but it is incomplete or does not cover the supply chain.</p> <p>Sub-Variable B: Human rights integration is not yet structured, usually only handled by the sustainability division.</p> <p>Sub-Variable C: Risk identification exists, but there is no assessment or follow-up.</p> <p>Sub-Variable D: A complaint mechanism is available, but it has not yet demonstrated effectiveness or clear procedures.</p>
30	Not meet	<p>Sub-Variable A: Commitment does not refer to international human rights standards.</p> <p>Sub-Variable B: There is no formal system for integrating human rights into the organisation.</p> <p>Sub-Variable C: The company does not identify or assess human rights risks.</p> <p>Sub-Variable D: Complaint mechanisms exist but are irrelevant or inaccessible to affected parties.</p>
15	Basic	Existence of a human rights commitment by the company.

2.2.2. Actual Variable Scoring

Actual Variables evaluate the company's factual performance in relation to the actual impacts on human rights. The assessment is carried out using a method based on the existence and seriousness of allegations; the degree of significant allegations that occur within four years (2022–2025) determines the score. The environment, FPIC and indigenous

peoples and local communities, and workers' rights are the three primary affected aspects/groups that are victims in order to identify the Actual Variable of Serious Allegations of Harmful Human Rights Violations Impact consistently. The cumulative value of case findings or severe allegations across the three impacted aspects/groups is the overall score.

Tabel 3:
Aspects and Affected Groups

Aspects/Affected Groups	Cases/Allegations Typology
Environment	<p>Environmental impacts often do not appear in normative documents, yet they factually have the highest risk exposure. The range is narrower because severity tends to be homogeneous across all companies.</p> <p>Relevant allegations:</p> <p>water pollution and degradation of important water sources,</p> <p>air pollution from industrial emissions,</p> <p>soil damage, loss of land cover, or deforestation,</p> <p>environmental safety risks such as waste facility breaches,</p> <p>disruption to coastal ecosystems and biodiversity</p>
FPIC (Indigenous Communities) dan Local Communities	<p>This aspect considers whether the FPIC process is present, the persistence of land disputes or agrarian conflicts, and the impact on the living space of indigenous communities, such as evictions, loss of traditional resources, and sacred areas. Risk increases when intimidation or criminalisation of citizens and local communities is found, as well as violations of the right to information and participation in decision-making.</p>
Workers	<p>The assessment of worker rights aspects includes the risk of unilateral termination or mass layoffs, restrictions on freedom of association and collective bargaining, and the high number of workplace accidents, including fatal incidents. Scores are further impacted when there is exposure to hazardous materials due to negligence of Health & Safety standards, uncertainty of employment status through contracts, outsourcing, or daily workers, and violations of basic rights such as fair wages, access to social security, and safe working conditions.</p>

The real variable's score range in the RBC Benchmark approach is 10–100. An increasing number of detected cases is indicated by a low score, and vice versa. However, the SETARA Institute established a maximum value threshold of 80 to represent the minimum risk condition based on the features of the actual impacts occurring in the mining and palm oil sectors, based on the premise that no company in either sector can be totally free from actual risks during the assessment period.

Table 4:
Actual Variable Scoring and Description

Score	Justification dan Description
100	<ul style="list-style-type: none">• No cases detected• Company has a response and remedy mechanism for cases that are directly caused by itself.
80 – 90	<ul style="list-style-type: none">• 1 case detected• Score will head towards the minimum level when the cases are irremediable (vast impact with significant scopes and victims).
65 – 79	<ul style="list-style-type: none">• 2 cases detected• Score will head towards the minimum level when the cases are irremediable (vast impact with significant scopes and victims).• Findings predominantly found in one of the aspects of the affected victims.
40 – 64	<ul style="list-style-type: none">• Ranging from 5 to 6 cases detected• Score will head towards the minimum level when the cases are irremediable (vast impact with significant scopes and victims, and prolonged cases).• Findings predominantly found in two of the aspects of the affected victims.• Public response has been done, but no impactful remedy.
30 – 39	<ul style="list-style-type: none">• 8 cases detected• Score will head towards the minimum level when the cases are irremediable (vast impact with significant scopes and victims, and prolonged cases).• Findings in every aspect of the affected victims (Environment, Indigenous & Local Communities, and Workers)• Minimal public response were done by the company.

Score	Justification dan Description
10 - 29	<ul style="list-style-type: none"> • 9 cases detected • Score will head towards the minimum level when the cases are irremediable (vast impact with significant scopes and victims, and prolonged cases). • Findings in every aspect of the affected victims (Environment, Indigenous & Local Communities, and Workers) • No public response were done by the company.

2.2.3. Cumulative Scoring: Normative and Actual Variables

After all the scores from the Normative and Actual Variables are calculated, the final value is determined by combining the two variables according to their respective weights. The cumulative score will determine the company's maturity level in five categories: Established (90–100), Intermediate (81–

90), Improving (71–80), Early Adopting (60–70), and Emerging (30–59). Such categorisation reflects the level of integration of BHR principles into corporate governance, as well as the consistency between structural commitments and actual implementation in the field.

Tabel 5
Determination of Company Scores and Ratings²

Maturity Level	Total Score	Grade	Description
Established	90 – 100	A	Company has embedded business and human rights principles within its systems and corporate governance management, and there have been no allegations of serious actual human rights violations. Even if the company's existence and operations pose human rights risks or impacts, the company provides relevant, timely, and substantive public responses to serious allegations, explaining its position and the initial steps taken after the allegations arise.

2 Pada level intermediate – emerging jika perusahaan teridentifikasi menyebabkan (caused) ataupun berkontribusi (contributed to) terhadap tuduhan serius atas dampak aktual HAM yang merugikan, tanpa ada mekanisme remedying negative impacts yang efektif, temuan ini sangat berpengaruh pada penetapan skor dan maturity level perusahaan. Kasus ini banyak ditemukan pada sektor pertambangan yang secara normatif lebih maju dibanding sector sawit dalam implementasi prinsip bisnis dan HAM, namun secara aktual temuan tuduhan serius dominan terjadi pada perusahaan sektor pertambangan.

Maturity Level	Total Score	Grade	Description
Intermediate	81 – 90	BBB	Company has a policy commitment, conducts regular HRDD, communicates the human rights impact publicly through stakeholder engagement, and allocates specific resources to handle human rights functions.
Improving	71 – 80	BB	Company has incorporated written commitments into its internal regulations and policies, has conducted HRDD, but it is not yet structured and firmly institutionalised.
Early Adopting	60 – 70	B	Company has incorporated written commitments into its internal regulations and policies regarding respect for human rights (UDHR, UNGPs, ILO Conventions, OECD, and other business and human rights standards), and has developed a framework for implementing the HRDD process.
Emerging	30 – 59	C	Company has begun internalising BHR knowledge and understandings, but has not yet been institutionalised.

III. RBC BENCHMARK RESEARCH FINDINGS

3.1. GENERAL FINDINGS

General sectoral analysis in this study is to give a comprehensive illustration on the level of preparedness or fulfilment of standards of business responsible to human rights. The analysis is conducted by referring to two main variables: the Normative Variable to assess the preparedness and formal commitment of companies, and the Actual Variable to assess the human rights impacts emerging in reality. By comparing the two sectors in this research, SETARA Institute found both oil palm plantation and mining sectors have their respective dynamics and different preparedness in implementing BHR principles.

Tabel 6:
Comparison of Normative Variable Scores in Two Sectors

Normative Variable	Average Scores (Sub-Variable)				Average Scores
	Governance and Policy	Internalising Respect for Human Rights in the Companies' Culture and Management System	HRDD	Remedy and Grievance Mechanism	
Oil Palm Plantation Sector	79,84	69,05	76,29	77,62	75,7
Mining Sector	83,70	77,78	84	79,26	81,19

NORMATIVE VARIABLE

Assessment results for this variable indicate that both sectors have built a foundation for governance and formal commitment to respecting human rights, although their levels of maturity differ. The mining sector scored an average of 81.19 in the Intermediate category, indicating that most companies have more structured policies, management systems, and internal mechanisms in place to manage human rights issues. Human rights policies are developed comprehensively and communicated to the public through sustainability reports, official company channels, and various stakeholder dialogue forums. The HRDD process is also the most prominent aspect in this sector, with most companies having integrated it into the determination of material topics and ongoing risk monitoring processes.

The oil palm sector, with an average score of 75.7 in the Improving category, shows progress, but is not yet on par with the mining sector in terms of governance depth. All palm oil companies have public grievance mechanisms and are increasing efforts to identify risks in the supply chain. However,

challenges remain in the limited number of human rights officials or special units, the limited evidence of the effectiveness of remediation, and the lack of effective publication of grievance lists and grievance trackers. The integration of human rights issues is still focused on sustainability functions, so it has not fully become an integral part of overall company management.

Both sectors are facing similar challenges, mainly on the minimal involvement of the affected communities in the HRDD process, as well as the grievance mechanism being dominated by whistleblowing system which is not specially designed to handle human rights impacts. Nevertheless, with the 10-100 scale used in this measurement, achieving scores of 81.19 for the mining sector and 75.7 for the palm oil sector on the normative variables has become an indicator of the strengthening trend in human rights governance in both sectors, showing that the normative foundation for adopting business and human rights principles has developed and moved towards greater maturity.

Tabel 7:
Actual Variable Scores for Oil Palm Plantation Sector

Sub-Variable	Sector	Average Score
A01. Findings of Serious Allegations on Actual Negative Impacts on Human Rights	Oil Palm Plantation	55,71
A02. Company Response to Serious Allegations		
A01. Findings of Serious Allegations on Actual Negative Impacts on Human Rights	Mining	33,89
A02. Company Response to Serious Allegations		

Analysis of the variable shows that serious allegations of human rights violations are still widespread in both sectors. It assesses how companies have responded to real human rights impacts over the past four years, specifically in three areas: environment, indigenous communities/FPIC, and local communities, as well as workers' rights. In general, the mining sector (33.89) shows a higher risk level compared to the palm oil sector (55.71).

In terms of environmental aspects, allegations against the palm oil sector often relate to water and air pollution, as well as land damage at the community level. Although repetitive, its impact is relatively geographically limited. Conversely, the environmental impact in the mining sector is structural because it is related to the volume of waste and the intensity of industrial activities, which have the potential to cause widespread ecosystem damage, including river and coastal pollution.

In the aspects of indigenous communities, FPIC, and local communities, allegations against the palm oil sector generally relate to agrarian disputes and land overlaps. In the mining sector, the accusations are more complex and include community relocation, degradation of cultural identity, loss of living space, and pressure on local communities that oppose mining operations. This reflects the structural inequality between the company and the affected communities.

In terms of workers' rights, accusations in the palm oil sector are primarily related to industrial relations, such as collective bargaining agreement disputes, layoffs, and restrictions on freedom of association. In the mining sector, violations are more frequently related to fatal workplace accidents, exposure to hazardous materials, and significant denial of access to social security.

Sub-Variable A02 that assesses how companies respond to such allegations, suggests that the two sectors have minimal follow-ups. Numerous corporations only issued a short clarification or objection without conducting any independent investigation, providing explanation on the follow-up, or showing any evidence of remedy. Such minimal responses are showing the ineffective internal mechanism utilised as a part of continuous improvement for the company, and do not reflect the Knowing and Showing principle as the main guidance by the UNGPs.

Overall, the variable shows a clear disparity between normative commitments and real-life implementation. Despite the policy and governance framework have been constructed, effectivity of their application is still low. High number of allegations that are remained unresolved adequately indicates that the impact prevention, company response, and remedy for the impacted parties have not yet become an integral part of the risk management.

3.2. SPECIFIC FINDINGS IN OIL PALM SECTOR

3.2.1. Governance and Policy

Tabel 8:

Governance and Policy Sub-Variable Scores in Oil Palm Plantation Sector

Sub-Variable	Average Score	Status
A. Governance and Policy	79,85	Improving
A01. Commitment to respect human rights	70	
A02. Commitment to respect workers' rights	84,29	
A03. Commitment to provide remedy	85,24	

This sub-variable shows a fairly strong level of consolidation of normative commitments within the framework of human rights respect. With an average score of 79.85, this sector falls into the Improving category, indicating that most companies have attempted to integrate human rights principles into their basic policies. However, the level of maturity of inter-company commitment still varies greatly, particularly regarding the depth of reference to international human rights instruments and the existence of a standalone human rights policy, as required by the UN Guiding Principles on Business and Human Rights (UNGPs).

Parallel with the RBC Benchmark—which requires explicit commitment, high-level agreement, scoping the entire supply chain, and reference to international human rights standards—this sub-variable provides a summary of the principles behind human rights policy and corporate governance. The dynamics of the palm oil industry are intriguing: while some businesses have achieved the highest

standards through explicit and thorough human rights policies, the majority continue to operate at a partial level because human rights commitments are dispersed throughout sustainability policies, codes of conduct, or operational guidelines.

INDICATOR A01. COMMITMENT TO RESPECT HUMAN RIGHTS

With an average of 70,00, Indicator A01 presents a mixed bag of companies with well-established and formal human rights commitments—supported by independent human rights policies—and companies whose commitments are still limited to sustainability policies. Although almost all companies have expressed a commitment to respect human rights, only a few meet the substantive standards of the UNGPs, which are explicit, measurable commitments signed by the most senior level management.

Out of all companies assessed, only a handful have a standalone Human Rights Policy (HRP). One of them is PTPN III (Persero), which issued an independent human rights policy in March 2023, signed by the highest level of management. This policy covers all subsidiaries and supply chain partners, and explicitly references the Universal Declaration of Human Rights (UDHR), the UN Global Compact, and ILO Core Conventions, including ILO Convention 169 concerning indigenous peoples. PTPN III serves as an important example of how state-owned plantation companies translate international standards into binding and inclusive formal policies.

Wilmar International also stood out, with a Human Rights Policy that was signed by the Chairman and CEO, with the latest review done in January 2018. This policy explicitly references the UDHR, UNGPs, and core ILO conventions; and is reinforced by the NDPE (No Deforestation, No

Peat, No Exploitation) commitment, which protects communities and workers from exploitation. Wilmar is one of the most advanced palm oil companies in establishing a formal human rights framework that applies across entities, subsidiaries, and suppliers.

Strong formal commitment is also demonstrated by Sawit Sumbermas Sarana (SSMS), which has a Human Rights Policy dated 20 September 2023, approved by the CEO. The policy explicitly references the UDHR, ILO Core Conventions, and UNGPs, and covers key issues such as non-discrimination, prohibition of forced labour, protection of indigenous peoples' rights, FPIC, and occupational safety. The presence of these independent human rights documents places SSMS at the highest level of fulfilment in A01 according to the RBC Benchmark criteria from the SETARA Institute. In addition to these three companies, the RBC Benchmark data shows that several companies have quite strong human rights commitments but have not yet formalised them in independent documents. Asian Agri, for example, introduced its first Human Rights Policy in December 2019, updated in January 2023, with compliance references to the International Bill of Human Rights, the UNGPs, the ILO Declaration, and UNDRIP. Although this document is not categorised as a standalone HRP in RBC's strict assessment, Asian Agri has some of the most comprehensive human rights policy content.

Meanwhile, companies such as SMART, First

Resources, Astra Agro Lestari (AAL), Dharma Satya Nusantara (DSNG), and ANJ has placed human rights commitments within its sustainability policies, NDPE Policy, and other operational guidelines. For example, GAR's Social and Environmental Policy (2015) and SMART's Responsible Agri-Commodity Sourcing Policy (2025) contain human rights principles, although they have not yet formed an independent HRP. First Resources has established a commitment to the UNGPs and ILO Conventions in its Human Rights Due Diligence Approach document and plans to publish a group-level human rights policy in 2025. On the other hand, a number of companies are still at a low level of compliance. Andira Agro and Pradiksi Gunatama do not have independent human rights policies or other documents that explicitly refer to

the UDHR, UNGPs, or ILO conventions. Human rights commitments within these companies are scattered, limited, and have not yet been endorsed by top management. This is evident in the low A01 scores for those companies in the latest rankings.

In summary, this indicator suggests that the oil palm plantation sector has moved to a stronger human rights governance, while facing a large gap between the companies that have adopted HRP based on the UNGPs standards and companies relying on general sustainability policy approach. Explicit commitment, documented, and supported by a strong governance structure are still the urgent needs to strengthen the foundation of business' responsibility to respect human rights in this sector.

INDICATOR A02. COMMITMENT TO RESPECT WORKERS' RIGHTS

The degree to which palm oil plantation firms formally commit to upholding workers' fundamental rights, including the core tenets of international labour standards, is evaluated by Indicator A02. This indicator is among the highest-scoring governance indicators, with an average score of 84.29 according to the most recent RBC Benchmark score. This outcome shows that most businesses have made worker rights protection a key part of their sustainability governance, while there are still differences in the degree of commitment and the strength of international references.

Generally speaking, almost every company assessed has adopted a commitment to workers' rights through a variety of documents such as the Human Rights Policy, Sustainability Policy, NDPE Policy, Code of Ethics, as well as derivative policies related to labour. This commitment addresses fundamental concerns such the right to safe and decent working conditions, fair opportunities,

the prohibition of child labour and forced labour, and respect for collective bargaining and freedom of association. The degree of maturity of this commitment, however, varies based on how directly the business cites international norms like the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Core Conventions, and other international human rights instruments.

Some businesses show a greater degree of dedication by incorporating international labour standards into formal policies that are signed by upper management. For instance, Wilmar International clearly cites the UDHR, 11 ILO Core Conventions, and international labour ethics standards in its HRP. It also includes implementation protocols like the Women's Charter, the No Exploitation Protocol, and free ethical hiring practices. Through organised HRDD and grievance procedures, Wilmar further demonstrates its commitment.

Explicit commitment to ILO standards is also

demonstrated by SSMS, which, through its Human Rights Policy dated 20 September 2023, affirms its reference to the UDHR, UNGPs, and core ILO conventions. SSMS integrates international labour principles into its recruitment, procurement, freedom of association, Occupational Health and Safety (OHS) protection, and supplier compliance monitoring policies. Similar commitments are evident at Asian Agri, which includes prohibitions against forced labour, non-discrimination, respect for freedom of association, and occupational safety protection in its Human Rights Policy (2019, updated 2023).

In addition to these companies, a number of other companies demonstrated a strong commitment even though they did not explicitly refer to the ILO Core Conventions in their policy documents. For example, SMART, through its GAR Social and Environmental Policy, is committed to Responsible Employment, including a ban on child and forced labour, fair wages, freedom of association, and a whistleblowing system that protects workers. First Resources, Astra Agro Lestari, Dharma Satya Nusantara (DSNG), ANJ, and several other companies have adopted the basic principles of the ILO in terms of non-discrimination, fair wages, freedom of association, and occupational safety, although formal reference to international conventions is not yet fully explicit.

Meanwhile, there are some companies that implement worker commitment in a minimal or limited form to national standards. For example, Andira Agro and Pradiksi Gunatama have included elements of prohibiting forced labour and child labour, as well as non-discrimination, but they have not formulated commitments that refer to human rights instruments or international labour conventions. Their commitment is more operational and is not formalised in official policies signed by top management.

This indicator illustrates that workers' rights protection is one of the well-consolidated aspects in an oil palm company's governance. Numerous businesses have created comparatively robust employment strategies, either independently or in conjunction with sustainability goals. Nonetheless, there are still gaps in the reference to international standards and the degree of formality of policies, which continue to vary throughout businesses. According to this research, the palm oil industry is already fairly mature when it comes to upholding workers' rights; however, in order to fully align with the UNGPs and global fundamental labour principles, formal institutionalisation of policies and improvements in the standardisation of international human rights references are still required.

According to the findings, the company's dedication to upholding workers' rights is among the greatest normative features in the palm oil industry. Indicator A02, with an average score of 84.29, shows that most businesses have a reasonably developed policy foundation for worker protection. Sustainability policies, NDPE policies, internal labour laws, collective bargaining agreements, whistleblower procedures, and labour SOPs are just a few of the ways that nearly all businesses demonstrate their commitment to worker protection. Despite this, there are notable differences in the depth and quality of this commitment, especially when it comes to the degree of formality of the approved rules and the reference to international standards.

Several companies, which are Wilmar International, Sawit Sumbermas Sarana (SSMS), dan Asian Agri Group— demonstrates the most comprehensive and structured commitment. Wilmar explicitly states in its Human Rights Framework that its labour principles are aligned with ILO Core Conventions, the UDHR, and other international standards, which are outlined through operational

policies such as the No Exploitation Protocol, Child Protection Policy, Women's Charter, and ethical recruitment policies that prohibit charging fees to workers. SSMS, with its Human Rights Policy, also openly aligns its employee policies with ILO Core Conventions, the UDHR, and the UNGPs, including prohibitions against forced labour, child labour, discrimination, and guarantees of freedom of association. Asian Agri with its Human Rights Policy, comprehensively covers worker protection: prohibition of exploitation, OHS protection, non-discrimination, fair wages, and workers' right to freedom of association.

Outside of this group, there are businesses like SMART (GAR), First Resources, Astra Agro Lestari, and Dharma Satya Nusantara (DSNG) who have a strong commitment but do not specifically mention the ILO. The content of their policies reflects the application of international labour principles, including the prohibition of child and forced labour, freedom of association, non-discrimination, and decent wages and working conditions, even though they do not have a stand-alone Human Rights Policy or specifically mention the ILO Core Conventions. SMART, for example, through its GAR Social and Environmental Policy (GSEP), has a commitment to "Responsible Employment" which prohibits child labour and forced labour, and ensures freedom of association and an inclusive working environment. First Resources affirms its commitment through its Policy on Sustainable Palm Oil and the development of HRDD, including general references to the UNGPs and the International Bill of Human Rights, while Astra Agro Lestari implements worker human rights standards in its Sustainability Policy and Human Rights Strategy, which includes non-discrimination, OHS, and freedom of association. DSNG, through its Sustainability Policy, signed by the CEO, reaffirms its ban on exploitation, child protection, fair wages, and freedom of association.

Nevertheless, some corporations still have

limited commitment towards workers protection or have not yet been standardised. For instance, Andira Agro recognises the right to freedom of association, prohibits child labour, and prohibits discrimination, but it lacks a formal policy endorsed by senior management and makes no reference to international organisations like the ILO or UNGPs. Additionally, Pradiksi Gunatama's forecasts simply outline internal operational commitments that lack a defined scope and connection with global norms. Similar circumstances exist at a number of other businesses, including Cisadane Sawit Raya, Bakrie Sumatera Plantations, and FAP Agri, which do not yet have formal documents or explicit references to the ILO Core Conventions despite having basic worker commitments (anti-discrimination, OHS, prohibition of forced/child labour).

Hence, Indicator A02 shows that the protection of workers' rights is the most established dimension in the human rights policy architecture of the palm oil sector. This is influenced by several factors: (1) sustainability certifications such as RSPO/ISPO, which require worker protection; (2) strong national labour regulations; (3) the presence of trade unions and collective bargaining agreements; and (4) pressure from global buyers regarding forced labour and working conditions. Even so, formal commitment requirements still have a lot of potential for development, especially when it comes to implementing more comprehensive human rights policies, reiterating references to international instruments, and broadening the scope of policy to encompass the supplier chain.

The indicator reflects a substantial advancement of the oil palm sector in respecting workers' rights, while structural changes in the forms of standardisation of policies and strengthening of formal governance are needed to ensure the commitment to be fully implemented consistently in the entire business operation and supply chain.

INDICATOR A03. COMMITMENT TO REMEDY

A company's commitment to providing remedies for human rights impacts is an important dimension of the Governance and Policy sub-variable. In the oil palm plantation sector, indicator A03 shows relatively strong performance with an average score of 85.24, reflecting that most companies have complaint mechanisms and remediation structures in place that enable stakeholders—including workers, communities, and other parties—to access remedies if they are affected by the company's operations. However, the quality of policies and the level of commitment to remediation vary among companies, particularly in terms of the extent to which they explicitly state their commitment, use victim-centred mechanisms, and provide evidence of verified implementation.

Several companies have demonstrated a strong and structured commitment to remediation. PT Sawit Sumbermas Sarana (SSMS), for example, not only has a public commitment through its Human Rights Policy but also operationally implements remediation through external schemes such as the RSPO Remediation and Compensation Procedure (RaCP) for cases of socio-environmental impact in certain areas, including the RaCP projects in the Salat Island Group and Petak Puti Village Forest. Under the direction of Corporate Internal Audit, the Complaints Committee manages SSMS's multi-channel complaint process, which includes a public complaint service and the Whistleblowing System (WBS). Every report is checked, explained, and followed up with remedial measures that are shared with the reporter. This shows that SSMS employs remediation through valid and externally verifiable processes in addition to having a policy framework.

Wilmar International also demonstrates mature remediation capacity. Through its Human Rights Framework and HRDD mechanism, Wilmar

explicitly includes the step of 'providing for or cooperating in remediation' as part of its human rights risk management. Wilmar has a Grievance Procedure that allows for anonymous reporting, independent investigation, and public disclosure of case outcomes. In practice, the whistleblowing system and community complaint mechanism are used as a means to address actual and potential impacts. This commitment is reinforced by the obligation to take corrective actions as stated in the sustainability report, demonstrating a systematic approach to remediation.

First Resources, which combines official grievance procedures, a whistleblower mechanism, and outside engagement in case settlement, demonstrates this dedication to remediation as well. In 2024, the corporation used bilateral channels to settle conflicts and addressed matters through the RSPO Complaints Panel. First Resources' HRDD Framework, which calls for inquiry, follow-up, and ongoing monitoring, supports this commitment. Remedial action is therefore seen as an essential component of human rights governance.

Asian Agri, Astra Agro Lestari (AAL), SMART (GAR), Dharma Satya Nusantara (DSNG), and Jaya Agra Wattie (JAWA) shows comparatively sophisticated reporting techniques, though to differing degrees. Asian Agri ensures that every complaint is addressed promptly and fairly by running a hotline for reporting infractions with complete confidentiality and promises of no retaliation. With a dedication to openness through public disclosure, SMART (GAR) has a complaint mechanism that is applicable to all stakeholders. AAL works with outside parties to resolve disputes and offers a grievance procedure for the community and employees. DSNG offers access to both judicial and non-judicial channels and handles complaints

via internal and external processes. In order to demonstrate pertinent non-judicial remediation capacity in the plantation context, JAWA employs compensation negotiation procedures, such as Muspika mediation in the settlement of community rights disputes.

On the other hand, some corporations are on the level of limited commitment. Andira Agro, Pradiksi Gunatama, and several others that receive the 'Partially Meet' status have not yet made a clear commitment to complete UNGP-compliant human rights repair. Most just offer a public complaint channel or whistleblower system; they do not go into great detail about remedial processes, recovery options, or the involvement of independent mechanisms. For instance, Pradiksi Gunatama mentions that the company has a complaint route, but it does not elaborate on how it addresses human rights violations. This demonstrates that significant remediation pledges are not yet completely incorporated into corporate policy and governance, despite the existence of reporting procedures.

While a group of companies consists of Mahkota Group, Cisadane Sawit Raya, Bakrie Sumatera Plantations, and Salim Ivomas Pratama (SIMP), although the complaint process has been operating, there has not yet been a formal declaration of commitment to address human rights issues. For instance, Mahkota Group does not outline

thorough human rights remediation procedures, but it does have a WBS with whistleblower protection and a labour dispute settlement structure. Similar circumstances exist at PTPN III, which does not clearly articulate its commitment to remediation as a human rights-based responsibility despite having SOPs for resolving internal and external complaints, PKB, and social SOPs.

Overall, this indicator shows how this sector has a strong basic infrastructure to handle complaints and provide remedy. Mechanisms such as WBS, hotlines, public complaint channels, FPIC conflict resolution, and land dispute resolution are common features in almost all companies. The challenge lies in how these mechanisms are explicitly linked to human rights remediation commitments, how companies demonstrate concrete evidence of remediation, and whether the complaint handling process meets the principles of legitimacy, accessibility, predictability, equity, transparency, rights compatibility, and victim-centredness, as required by the UNGPs.

With a high average score, this indicator shows resilient foundational policies, with the need to significantly enhance them, especially to encourage formal commitments to remediation, harmonisation with the UNGPs, and proliferation in implementation and transparency of the process.

INTERNALISING RESPECT FOR HUMAN RIGHTS IN THE COMPANIES' CULTURE AND MANAGEMENT SYSTEM

Tabel 09:

Internalising Respect for Human Rights in the Companies' Culture and Management System Sub-Variable Score

Sub-Variable	Average Score	Status
B. Internalising Respect for Human Rights in the Companies' Culture and Management System	69,05	Early Adopting
B01. Responsibility and resources to apply human rights function on a daily basis	69,05	

INDIKATOR B01. RESPONSIBILITY AND RESOURCES TO APPLY HUMAN RIGHTS FUNCTION ON A DAILY BASIS

Assessment result of the Sub-Variable based on Indicator B01 indicates that most of businesses in the oil palm plantation sector has the basic foundations to internalise respect for human rights in their management system and their daily operations, despite not yet developing a dedicated institutional structure for human rights issues. The average score of **69.05** indicates that companies have generally placed human rights responsibilities within the framework of sustainability, ESG, or other operational functions, but still fall into the partially meet category because they do not yet have an official or special division that directly handles human rights issues as recommended by the average score of 69.05, which indicates that companies have generally placed human rights responsibilities within the framework of sustainability, ESG, or other operational functions. but still fall into the partially meet category because they do not yet have a specific

officer or division that directly handles human rights issues as recommended by the UNGPs.

Based on the findings, it is illustrated the majority of companies are distributing responsibilities of human rights issues to various functional units, from the sustainability division, HRD, HSE, CSR, and community development. For instance, SMART coordinates sustainability issues through its Head of Sustainability. Although the senior oversight structure is fairly clear, the company does not yet have a unit or officer specifically responsible for human rights functions. This pattern is also evident at Wilmar International, which has more than 90 sustainability staff across its various operating regions, but has not appointed a specific human rights officer or division. Human rights functions are carried out under the Sustainability Department through supply chain monitoring, complaint handling, certification and reporting.

Other companies such as Asian Agri and Astra Agro Lestari (AAL) demonstrates structured management of human rights issues within its sustainability system, but still lacks a specific functional assignment for human rights. For instance, Asian Agri depends on its Executive Committee and Stakeholder Advisory Committee to manage complaints and achieve sustainability. In the meanwhile, AAL has a sizable Sustainability Division with over 96 employees that manages reporting, training, due diligence, and integrating sustainability into corporate operations. However, this division lacks a clear human rights mandate.

Several others place the responsibility of human rights issues upon the high-level management, like First Resources, Dharma Satya Nusantara (DSNG), FAP Agri, Cisadane Sawit Raya, Mahkota Group, Palma Serasih, Sampoerna Agro, and Salim Ivomas Pratama. The senior accountability structure is quite clear—whether through the chief executive, chief operating officer, head of HRD, or head of sustainability—but day-to-day functional implementation remains spread across various operational units such as HRD, HSE, ERM, Social & Legal Division, Environment Division, or CSR unit. Although there is top-level oversight, there is no evidence of specific human rights KPIs, budget allocations, systematic training on human rights issues, or explicit mandates for the implementation of human rights due diligence. Thus, the embedding of human rights in the company's management system remains decentralised and fragmented.

While in some corporations like Andira Agro and Pradiksi Gunatama, Human rights functions are still in their infancy. For instance, Andira Agro does not yet have a distinct sustainability division or ESG organisation, and HRD, HSE, and General Affairs handle operational duties while the Board of Directors still oversees general governance. This

condition indicates that the practice of integrating human rights into smaller businesses or those with less institutional capacity is still evolving.

Meanwhile, RBC Benchmark data findings show that only PT SSMS has fully met this indicator. SSMS displays a more mature structure, in which the Sustainability Division is responsible for implementing, supervising, and reporting on the implementation of human rights policies to top management. More significantly, SSMS has appointed a Human Rights Coordinator who specifically handles human rights issues across all work units, including the process of identifying potential violations, handling complaints, investigations, monitoring, and corrective actions. This assignment is reinforced by the QHSE Coordinator and the work unit technical team that handles OHS and operational environmental conditions. This structure reflects a more in-depth and targeted integration of human rights into the company's management system, and is the only example in the sample of palm oil companies that is fully in line with the UNGPs principles regarding accountability and resourcing.

Overall, indicator B01 demonstrates that the integration of human rights in Indonesia's palm oil industry is progressing favourably, with enhanced governance capabilities, more robust sustainability units, and a comparatively sufficient senior accountability framework. Nevertheless, in order to fully comply with international norms, businesses must create specialised units or officials to deal with human rights issues, set up KPIs and specific budgetary allocations, and methodically improve the discipline of human rights due diligence. Companies are transitioning from a policy-based human rights strategy to a more integrated, organised, and responsible management system, with an average score of 69.05.

3.2.3. Human Rights Due Diligence/HRDD

Sub-Variable C assesses the implementation of the Human Rights Due Diligence (HRDD) process by palm oil companies in accordance with the UNGPs, covering the identification, assessment, integration, monitoring and communication of human rights risks and impacts. With an average score of 76,29 out of 21 companies, the RBC Benchmark results show that the palm oil sector is at the 'Improving' stage, where most companies (more than 85%) already have basic HRDD mechanisms, particularly in identification, risk assessment, and integration of

findings into policies and operations. However, the implementation of HRDD is not yet fully mature, especially in terms of tracking the effectiveness of actions and public communication on human rights impacts. The lack of documented evidence of HRIA, the absence of measurable effectiveness indicators, and the low transparency of remediation indicate that companies are still in the process of strengthening their systems. Nevertheless, these findings indicate significant progress towards more responsible business practices in the palm oil sector.

Tabel 10:
**HRDD Sub-Variable Scores for Oil Palm
Plantation Sector**

Sub-Variable	Average Score	Status
C. Human Rights Due Diligence	76,29	Improving
C01. Identifying risks and impacts to human rights	73,81	
C02. Assessing risks and impacts to human rights	73,81	
C03. Integrating and following up on the assessment of risks and impacts to human rights	73,81	
C04. Tracing effectiveness of actions in following up the risks and impacts to human rights	72,86	
C05. Communicating human rights impacts	87,14	

INDICATOR C01. IDENTIFYING RISKS AND IMPACTS TO HUMAN RIGHTS

Sub-Variable C01 in the RBC Benchmark is one of the most crucial pillars because it assesses the extent to which palm oil companies implement HRDD comprehensively in accordance with the UNGPs. HRDD requires companies to implement a continuous process that includes identification,

assessment, integration, mitigation measures, monitoring of effectiveness, and communication of human rights risks and impacts in their operations and supply chains. In this year's assessment, out of 21 palm oil companies, Sub-Variable C received

an average score of 76.29, placing this sector in the improving category, which indicates that although businesses have essentially developed the fundamental components of HRDD, they have not yet fully attained systematic, quantifiable, and forward-looking best practices. The majority of businesses are still at the 'Partially Meet' level, according to the score distribution, which suggests that attempts to recognise and control human rights risks are still dispersed and not yet completely institutionalised.

In identifying risks and human rights impacts of this indicator, The average score reached 73.81, with three companies at the partial level, 11 companies in the Partially Meet category, and only seven companies reaching the meet category. In general, most companies do not yet have a stand-alone human rights risk identification mechanism as mandated by the UNGPs. Companies in the partial category, such as PT Andira Agro Tbk, PTPN III (Persero), PT Pradiksi Gunatama, and PT Palma Serasih Tbk, still place human rights risk identification within the framework of ESG or materiality topic determination. This approach accommodates social and labour issues, such as the prohibition of forced labour, child labour, non-discrimination, and social relations issues around plantations, but it does not yet treat human rights as a specific risk domain. The identification process also does not include trigger mechanisms at important moments such as area expansion, opening new plantations, adding suppliers, or policy changes. There is no mapping of salient human rights risks in accordance with global standards, such as the risk of land conflicts, violations of FPIC for indigenous peoples, violations of freedom of association, occupational health and safety (OHS) risks, and the risk of discrimination against vulnerable groups.

In the group of companies with 'Partially Meet' achievements—for example, Asian Agri, PP London Sumatra, Eagle High Plantations, Palma Serasih, Jaya

Agra Wattie, and FAP Agri—the risk identification process is carried out more systematically through social and environmental impact assessments (SIA), stakeholder consultations, supplier audits, and sustainable risk management systems such as ERM or ESMS. Asian Agri, for example, mapped 36 ESG topics and identified 11 material issues through a survey of 44 internal and external respondents. PP London Sumatra conducted 139 internal audits and 60 supplier audits as part of identifying worker rights compliance and social impact management. Meanwhile, the human rights risk identification process is still unstructured and lacks a Human Rights Impact Assessment (HRIA), a list of priority human rights risks, or a particular methodology that separates human rights risks from general social risks, despite these steps showing greater maturity.

Another finding suggests companies in the 'Meet' category demonstrate practices that are closest to the UNGPs standards. Wilmar International, for example, has an explicit HRDD framework that includes a risk identification process through the HuRRAGI programme, which involves interviewing 3,135 workers, site assessments, the involvement of external experts, and risk updates through supplier audits and traceability mechanisms. First Resources has been running an HRDD pilot since 2023 with independent consultants reviewing policies, SOPs, and actual risks at the plantation level, the results of which will form the basis for the group's human rights policy in 2025. SSMS strengthens risk identification through its Human Rights Coordinator, Business & Human Rights Team, SIA, materiality mechanisms, RSPO-ISPO audits, and social and conservation monitoring on RaCP projects such as the Salat Island Group and Petak Puti Village Forest. Astra Agro Lestari, through its partnership with the Conflict Resolution Unit (CRU), has begun to develop an HRDD framework that includes high-risk supplier assessments, social audits, and sustainable risk

assessments as part of the initial identification process.

Hence, this indicator shows that the sector has an increased consciousness on the importance of human rights risks identification, despite varying developments between companies. Instead of adopting a normative human rights strategy that necessitates extensive interaction with impacted groups, context-based risk mapping, and an identification process that is continuously updated

as operations evolve, most businesses continue to utilise an ESG or compliance-based approach. The majority have not yet fully integrated high-risk supply chains, disclosed the most serious human rights issues, or implemented HRIA. Although institutional strengthening, greater openness, and ongoing monitoring are still required for the industry to achieve anticipated worldwide norms, the practices exhibited by top corporations show that a shift towards more mature HRDD has begun.

INDICATOR C02. ASSESSING RISKS AND IMPACTS TO HUMAN RIGHTS

Sub-Variabel C02 is a foundational implementation of BHR principles, since it measures the extent of respective companies in conducting HRDD as a continuous process, rather than a mere normative obligation. After human rights risks and impacts are identified in the early stages of HRDD, Indicator C02 assesses whether companies systematically conduct risk assessments to determine the severity, scale, scope, and likelihood of human rights impacts, and whether companies are able to identify salient human rights risks—that is, the most significant human rights issues that require priority attention. In the palm oil sector this year, the average score for Indicator C02 reached 73.81, with 3 companies still in the partial category, 11 companies partially meeting the criteria, and 7 companies meeting the criteria. These findings show that the majority of companies have conducted social and environmental risk assessments, but only some are able to assess human rights risks in greater depth and explicitly using a normative approach as guided by the UNGPs.

In companies belonging to the Partial category such as Holding Perkebunan Nusantara PTPN III, PT Andira Agro Tbk, and PT Pradiksi Gunatama Tbk, risk assessment is still limited to the ESG materiality

process or general operational risk assessment. For example, PTPN III identifies 18 material ESG topics covering workforce diversity, occupational health and safety, local/indigenous peoples' rights, complaint systems, and supplier traceability—but there is no assessment that separates human rights risks from general social and environmental issues. Andira Agro also disclosed risks in the area of labour, such as the prohibition of forced labour and child labour, non-discrimination, freedom of association, and occupational health and safety, but this process has not been developed into a formal or measurable human rights risk assessment method. Similarly, Pradiksi Gunatama outlined the monitoring of operational, social, and environmental risks, but there is no mechanism to prioritise human rights impacts based on their severity or potential impact on vulnerable groups.

While for the Partially Meet category—from Asian Agri, PP London Sumatra, Palma Serasih, EHP, Jaya Agra Wattie, Mahkota Group, to FAP Agri—there are more mature practices, although they do not yet fully follow the HRDD framework. Asian Agri, for example, assesses human rights issues through materiality assessments involving global

trend research, benchmarking, and stakeholder interviews, resulting in 11 material issues including occupational health and safety, workers' rights, social impact, plasma farmer engagement, and traceability. Mahkota Group assesses human rights risks through a materiality process and HCM/OHS performance monitoring, while EHP uses operational risk management to detect potential violations such as discrimination, community conflicts, and supply chain compliance. FAP Agri and Palma Serasih integrate the findings of this assessment with their complaint systems and internal audits, although they have not yet developed a formal list of salient risks or a prioritisation methodology that weighs the scale, scope, and irreversibility of impacts.

In the Meet category, companies demonstrate a more comprehensive human rights risk assessment that is closer to the UNGPs standard. Wilmar explicitly applies a complete HRDD framework with severity-likelihood assessments, risk maps, and a Human Rights Risk Analysis and Gap Identification (HuRRAGI) programme that involves worker interviews, site assessments, supplier audits, and gap evaluations against international standards. Wilmar also identifies eight salient human rights issues, such as women's rights, prevention of child labour, forced labour, indigenous peoples' rights, occupational health and safety, non-discrimination, and freedom of association—which then form the basis of the corporate action plan.

First Resources has also conducted an HRDD pilot assessment that resulted in risk assessments of workers, local/indigenous communities, and supply chains, and identified risks such as forced labour, child labour, FPIC, and occupational safety as priority areas to be addressed before the group's human rights policy is published. Astra Agro Lestari has demonstrated progress by collaborating with the Conflict Resolution Unit (CRU) to develop an HRDD

framework, assess the risks of TBS/CPO suppliers, and use internal risk management processes to assess significant impacts such as land conflicts, vulnerable worker risks, and social impacts on indigenous peoples and communities. Companies such as PP London Sumatra, Sampoerna Agro, DSNG, Salim Ivomas, SSMS, and BSP have also been able to assess human rights risks in a more targeted manner through internal-external audits, Social Impact Assessments, ESMS/ERM-based risk management, and supplier assessments that cover risks of forced labour, occupational health and safety, community conflicts, and violations of indigenous rights.

In summary, The C02 indicator shows significant progress compared to previous years in recognising human rights issues as an area of business risk that must be assessed systematically. Only one-third of businesses, however, actually carry out formal, proactive human rights risk assessments that adapt to shifting operating conditions. Most organisations still assess human rights risks within the general ESG framework, rather than as a discrete risk domain requiring its own approach as suggested by the UNGPs. The lack of HRIA, the absence of severity-likelihood-based risk prioritisation, the restricted evaluation of vulnerable groups, and the inadequate involvement of impacted stakeholders in the assessment process are some of the major gaps that still exist. Nevertheless, best practices from firms like SSMS, Wilmar, and First Resources indicate encouraging advancements in creating a more developed HRDD that complies with international standards. In the upcoming years, Indonesia's palm oil industry may be able to adopt HRDD more robustly and responsibly with improved governance, updated evaluation techniques, and increased openness.

INDICATOR C03. INTEGRATING AND FOLLOWING UP ON THE ASSESSMENT OF RISKS AND IMPACTS TO HUMAN RIGHTS.

According to Indicator C03, businesses that successfully incorporate the results of human rights risk assessments typically use the information to update sustainability policies, create corrective action plans, enhance SOPs, and carry out management and employee capacity building. Some businesses exhibit a far more methodical style of integration than others, like Asian Agri, First Resources, Wilmar, and SSMS. For instance, Wilmar uses the results of HuRRAGI (Human Rights Risk Analysis and Gap Identification) to create Corrective Action Plans (CAP) on important topics such supply chain hazards, forced labour, child labour, and the land rights of indigenous peoples.

These findings are directly linked to NDPE and Enterprise Risk Management policies, ensuring that the assessment results truly drive managerial decisions. First Resources utilised the results of the HRDD pilot to develop a group-level Human Rights Policy to be published in 2025, and to use the risk findings as the basis for managerial training and strengthening complaint mechanisms. Asian Agri, through the integration of previous Human Rights Assessment results, links assessment recommendations to the SEIA/FPIC process, internal audits, risk-based supplier due diligence, and socio-environmental mapping programmes. SSMS demonstrates the most mature example of integration, where SIA results, materiality, and risk assessments are used to modify field SOPs, design community empowerment programmes, develop mitigation and conservation plans, and strengthen WBS and grievance handling mechanisms.

Meanwhile, most companies in the Partially Meet category have implemented integration, but in a more procedural and less in-depth manner.

Integration usually takes the form of updates to employment, occupational health and safety, anti-discrimination, or NDPE policies; however, there is no indication of how human rights risk findings are used to determine priorities for action, resource allocation, or the development of comprehensive action plans. Many companies still place the integration process within the general ESG framework—through materiality assessments, compliance audits, and social responsibility programmes—without formal HRIA mechanisms or risk prioritisation criteria based on severity and likelihood. RBC Benchmark data findings show that some companies do not yet have trigger mechanisms for HRDD, such as new assessments when there are expansion projects, policy changes, or acquisitions. In addition, most have not demonstrated the existence of a human rights focal point, specific budget, or KPIs used to ensure that assessment recommendations are implemented operationally.

Companies at the partial level are still in the early stages, where human rights risk integration is only apparent through compliance with basic labour requirements, implementation of SMK3, or the existence of a complaint channel, but there is no clear link between assessment findings and mitigation or corrective actions taken. These companies have limited information on how risk assessments are translated into strategic decisions, as well as unavailability of CAP, SOP updates, or specific follow-up actions.

Overall, this indicator provides a good picture of how the sector has begun the transition towards a more substantial HRDD. Businesses in the Meet category have been able to show how risk detection, assessment, integration, corrective action, and

monitoring are all clearly related. In order to directly link assessment results to operational actions, most businesses still need to improve their integration mechanisms. This includes creating risk-based action plans, prioritising the most serious human rights risks, establishing human rights focal points, and increasing transparency about the execution of

corrective actions and their outcomes. Companies can transition from procedural compliance to HRDD practices that are genuinely in line with the UNGPs principles and better equipped to avoid and mitigate negative human rights consequences in a sustained way by fortifying this integrated system.

INDICATOR C04. TRACING EFFECTIVENESS OF ACTIONS IN FOLLOWING UP THE RISKS AND IMPACTS TO HUMAN RIGHTS

Indicator C04 in the HRDD Sub-Variable evaluates how well businesses are able to monitor the results of their responses to previously identified human rights risks and impacts. With one firm in the Basic/Not Meet category, two at the Partial level, eleven at the Partially Meet level, and seven companies meeting the indicator (Meet), the average score for this indication among the 21 palm oil enterprises was 72.86. This image demonstrates that while the majority of businesses have some tracking mechanisms in place, such as audits, complaints, or OHS monitoring, only one-third are truly able to show the connection between the actions taken and the assessment of their efficacy in the context of human rights as defined in the UNGPs.

Businesses in the Meet category typically have organised, documented monitoring systems that are closely related to internal policy cycles and risk management procedures. For instance, SMART uses RSPO, ISPO, and ISCC audits to monitor the efficacy of remedial activities, leading to remedial Action Plans (CAPs) that are routinely assessed. Tracking is also carried out through a transparent complaint mechanism that serves as a feedback loop to improve social and labour policies. Wilmar demonstrates a more advanced level of monitoring by establishing specific performance indicators for each human rights issue, such as the Lost Time Injury Rate for

occupational health and safety, the number and trends of harassment cases for gender issues, worker age audits for the prevention of child labour, and the status of actions taken against suppliers suspended for human rights violations. Asian Agri monitors three-month action plans, conducts supplier audits using GPS and polygon verification, and conducts independent SGS verification to confirm data accuracy. While Astra Agro keeps an eye on the efficacy of its NDPE and K3 policies through monthly inspections of high-risk suppliers and third-party assessments like CRU Indonesia, First Resources uses a grievance procedure as the main method for assessing remediation effectiveness.

Companies such as SSMS and Sampoerna Agro demonstrate relatively strong tracking integration patterns, for example through internal-external audits, Social Impact Assessments, Beneficiary Satisfaction Indexes, CAPs, and tiered reporting to top management. At SSMS, achievements such as a beneficiary satisfaction index of 99.60% and documented complaint resolution demonstrate efforts to evaluate the impact and effectiveness of responses. At PP London Sumatra, more than 139 internal audits and 60 external supplier audits form the basis for evaluating the effectiveness of actions, although the company has not published

more specific effectiveness metrics for human rights remediation.

The partially compliant group of companies has some tracking elements in place but these are not yet systematic or directly linked to human rights impacts. For instance, DSNG uses LTIFR, Zero Accident, and NDPE supplier audits to track the success of its occupational health and safety program; however, it has not yet produced a public Human Rights Risk Register or other quantifiable measures of the efficacy of human rights repair. Palma Serasih has quantifiable complaint data (22 complaints, 11 of which have been resolved and 11 of which are still pending), but it has not stated how this information is used to improve policies or stop reoccurring effects. In the meantime, a number of organisations, including BSP and Pradiksi Gunatama, monitor operational aspects, such as K3, waste management, and environmental monitoring. However, human rights tracking has not yet been completely isolated from general operational performance evaluations, making it impossible to quantify the efficacy of actions on human rights risks.

One company was categorised as not meeting the criteria because it did not have a formal system for evaluating the effectiveness of its human rights actions. The case of Andira Agro shows that although

the company has workplace accident reporting and public complaint channels, there is no evidence that this data is analysed or used to improve policies in the context of human rights. There are no indicators of effectiveness, no CAPs are followed up, and there is no link between findings and policy changes, so that tracking resembles routine reporting rather than substantive evaluation.

This indicator suggests that monitoring efficacy of human rights responsibilities is one of the key elements, yet challenging aspect, for palm oil businesses. Majority of corporations may possess audit mechanisms, risk management, and complaint channels, but only a few of them that are able to prove how the system is actually controlling the effectiveness of the actions and result in positive policy or practical changes. Common key weaknesses include: the absence of remediation effectiveness indicators, the absence of long-term impact measurements, the absence of disclosure of the Human Rights Risk Register, and limited use of complaint findings to change SOPs or supplier contracts. By strengthening the link between evaluation and corrective action, companies can improve the quality of their HRDD and ensure that the actions taken truly reduce human rights risks and impacts in a sustainable manner.

INDICATOR C05. COMMUNICATING HUMAN RIGHTS IMPACTS

Indicator C05 evaluates the extent of companies delivering information on human rights risks/ impacts, complaint status, and follow-up results, to various stakeholders including the affected parties in transparent, accessible, and accurate manners. Based on the average score for the 21 palm oil companies analysed, this indicator shows relatively strong performance: an average score of 87.14. The composition of the results is as follows: 18 companies

meet the criteria, 1 company is in the partially meet category, and 1 company is in the partial category — indicating that most companies already have public communication practices related to human rights, although they are not always consistent in terms of accessibility and feedback to affected parties.

Companies that have achieved Meet status display relatively comprehensive communication

patterns: regular publications (sustainability reports and/or NDPE/Implementation Reports), updates to grievance lists on their websites, and two-way channels such as whistleblowing, hotlines, field visits, stakeholder forums, and digital media. Concrete examples include: Wilmar publishes HRDD, case lists and their status, and NDPE progress reports; SMART utilises certification audits (RSPO/ISPO/ISCC), reports, websites and regular updates; Asian Agri and First Resources publish grievance status and CAP; SSMS combines WBS, Complaints Committee, SIA and beneficiary satisfaction index as part of its communication and transparency mechanisms. These procedures show that the UNGPs' requirements for transparency—namely, information on risks and repercussions, how businesses react, and how impacted parties can obtain remediation—are being met.

The main strengths evident in the company's portfolio are the diversity of communication channels (annual reports, websites, hotlines, WBS, dialogue forums, social media), adoption of grievance list publications in several companies, and the integration of communication with complaint mechanisms and external audits. Audit and certification mechanisms also provide assurance, making communication reports more credible (e.g. SGS verification, RSPO/ISPO audits). In addition, several companies have demonstrated specific communication practices to affected parties—e.g. notification of investigation results or CAP announcements—which enhance operational accountability.

Nonetheless, RBC Benchmark also identified and analysed important limitations. Firstly, not all companies consistently communicate remediation outcomes directly to affected parties or publish outcomes (form of remediation, duration of resolution, indicators of success). Second, local languages, accessible formats, or efficient offline routes may not necessarily ensure information

accessibility for vulnerable groups (such as migratory workers, indigenous peoples, and workers without internet access). Thirdly, few businesses disclose quantitative indicators of communication success, such as average complaint resolution times, complainant satisfaction levels, or the proportion of complaints that are notified of outcomes. Fourth, there are instances where communication is still one-sided (report publishing) and there is little indication of follow-up correspondence aimed at communicative resolution or victim recovery.

From the perspective of risk management and improvements of HRDD practices, the implications are apparent: a good communication is not only publishing company policies and data of aggregates, but also the company's capacity to promptly, transparently, and in a style that the impacted parties can comprehend in order to inform, engage, and provide feedback. Thus, some operational recommendations have come out of this analysis: (1) standardisation of grievance list publications that include status, CAP, and outcome (without violating privacy); (2) direct and documented notification to affected parties about the results of investigations and remediation; (3) use of multi-language and offline communication channels to reach vulnerable groups; (4) measurement of communication indicators (response time, complainant satisfaction rate, resolution ratio) and reporting of these metrics in sustainability reports; and (5) ensuring external assurance or independent verifiers to strengthen the credibility of communication claims and case resolutions.

In short, a high score from this indicator implies that the majority of oil palm companies have invested in human rights communication channels and practices, a necessary pillar of corporate responsibility. However, a substantial enhancement is still needed on the aspects of communication of outcome (to the affected parties), accessibility for

vulnerable groups, and communication efficacy metric report in order for the communication practice to really function as a mean of accountability and remedy.

3.2.4. Remedy and Grievance Mechanism

Sub-Variable D assessing the extent to which companies are able to receive, handle and remedy human rights impacts through effective, accessible and responsive grievance mechanisms. Overall, an average score of 77.62 indicates that the palm oil sector has developed relatively strong reporting infrastructure and grievance channels. However, an in-depth analysis suggests that the implementation of substantive remediation mechanisms remains a

major challenge, mainly because most companies have not yet provided evidence of concrete remediation, the use of corrective action oriented towards victim recovery, or transparent documentation of case resolution outcomes. This general pattern is evident from the disparity in scores: indicators D01 and D02 achieved high scores, while indicator D03 lagged far behind.

Tabel 11:
Remedy and Grievance Mechanism Sub-Variable Score for Oil Palm Plantation Sector

Sub-Variable	Average Score	Status
D. Remedy and Grievance Mechanism	77,62	Improving
D01. Complaint mechanism for workers	88,1	
D02. Complaint mechanism for external individuals and communities	86,19	
D03. Recovering negative impacts	58,57	

INDICATOR D01. COMPLAINT MECHANISM FOR WORKERS

According to this indicator, nearly all businesses in the palm oil industry have put in place procedures for employees to file complaints; 20 out of 21 businesses offer formal channels like whistleblowing systems, specialised email channels, hotlines, complaint boxes, operational logbooks, or direct channels through HR or unit management. The high score of 88.1 indicates that businesses are structurally committed to giving employees access to reporting.

RBC Benchmark data shows variations in the strengths of mechanisms between companies. SMART provides multi-channel WBS (telephone, WhatsApp, email, official letters) along with a complaint handling team that classifies reports based on relevance and risk level. Asian Agri documents a Disruption Logbook and Complaint Logbook that workers use to report occupational health and safety issues and labour complaints, reinforced by a Grievance Committee that verifies and follows up with clear deadlines. DSNG demonstrates the most operational capacity with 204 worker complaints across 2024, of which 203 were resolved, indicating that the mechanism is not only available but also actively used.

Large corporations including Wilmar, Astra Agro, First Resources, Sampoerna Agro, and SSMS

also have avenues for reporting that are protected from reprisals, including gender committees, women's hotlines, and anonymous channels. One company, however, just offers a general email address or administrative communication channels without verification, follow-up, or confidentiality guarantees, and does not yet have comprehensive documentation of methods for workers.

To sum up, this indicator suggests that the sector has come to a more intermediate level in preparing complaint channels for workers. Although the effectiveness varies and several companies have not yet displayed evidences of the implementation of the mechanism actively for vulnerable workers such as day labourers or contract workers.

INDICATOR D02. COMPLAINT MECHANISM FOR EXTERNAL INDIVIDUALS AND COMMUNITIES

Mechanisms for external communities are also relatively strong, although not as strong as the channels for workers. 19 companies have provided complaint channels for the community, suppliers, NGOs, and other affected individuals, with an average score of 86.19. Most companies provide access via public email, hotlines, post boxes, online forms, and specific grievance mechanisms outlined in their sustainability SOPs.

Several companies stand out for their level of transparency. Wilmar has a grievance list and grievance tracker that can be monitored by the public, recording 87 cases since 2015, where the status of resolution and action plans are displayed openly. Asian Agri publishes grievance updates, including progress on handling, field verification results, and ongoing CAPs. First Resources publishes a list of complaints online with documentation

of case resolution status and involves the RSPO for high-impact cases. SSMS provides complaint channels via email, WhatsApp, forms, and village-level mechanisms through the Village Team.

In the meantime, two businesses failed to meet the indicators since the channels that were provided were not backed by official protocols, did not demonstrate follow-up, and could not be independently checked by the general public. In several instances, businesses simply provided their office address and general email address without providing information about their complaint procedure, protection for whistleblowers, or assurance of access for vulnerable groups like women or indigenous peoples.

The primary issue with this statistic, according to RBC Benchmark data, is the lack of public transparency; some businesses do not post cases,

have inaccessible grievance files, or just say that “there are no complaints” without providing proof of socialisation or independent audits. Nonetheless, most businesses have established official channels that satisfy the UNGPs’ fundamental requirements for reporting and accessibility.

INDICATOR D03. RECOVERING NEGATIVE IMPACTS

This indicator has the lowest score across all Sub-Variables D—only 58.57, with 16 companies showing only partial compliance and only 4 companies providing evidence that truly points to remediation. This condition affirms that even though complaint channels are available, most companies have not demonstrated the ability or commitment to provide substantial recovery to affected parties. According to the data, most companies only reveal internal investigations, report collection, or operational corrective measures; they do not reveal remediation as defined by the UNGPs, which include compensation, restitution, rehabilitation, guarantees of non-recurrence, or restoration of access to land, employment, or basic services.

The company with the best performance in this indicator is Wilmar, which operates a No Exploitation Protocol as a comprehensive remediation mechanism, including field investigations, verified CAPs, suspension of high-risk suppliers, and re-entry routes only after improvements have been proven effective. Asian Agri also demonstrates its remediation process through field verification, the preparation of a three-month CAP, third-party involvement, and the publication of handling results in grievance updates. First Resources utilises the RSPO Complaints Panel mechanism and HRDD pilot to address system gaps and design recovery measures.

However, most businesses do not offer proof that victims have gotten sufficient compensation; instead, they merely give procedural explanations of how complaints are handled. Many companies state that there are ‘no cases’, without clarifying whether this absence of cases is the result of an effective system or a lack of access, awareness, or courage on the part of the public to report incidents. This metric reveals a substantial discrepancy between the availability of channels and the availability of real remedy. The majority of businesses must go from simple investigation to real repair that is visible, recorded, and verified by the public.

In summary, this Sub-Variable indicates a consistent pattern: grievance mechanisms do exist and function, but the remediation gives little to no impact. For the future, the oil palm sector needs to enhance the documentation of remediation, develop recovery procedures that prioritises victims, and increase transparency through a public case log that keeps track of the process and the result of the settlement of the case.

3.3. SPECIFIC FINDINGS ON MINING SECTOR

3.3.1. Governance and Policy

Tabel 12:
Governance and Policy Sub-Variable Scores for Mining Sector

Sub-Variable	Average Score	Status
A. Governance and Policy	83,70	Intermediate
A01. Commitment to respect human rights	73,33	
A02. Commitment to respect workers' rights	87,78	
A03. Commitment to provide remedy	90	

INDICATOR A01. COMMITMENT TO RESPECT HUMAN RIGHTS

The assessment of indicator A01 demonstrates that mining companies' commitment to human rights is growing and beginning to be structured into formal documents. This can be seen from the variety of human rights policies that companies have developed, both in the form of standalone human rights policies and the integration of human rights principles into sustainability policies, codes of conduct, and corporate governance guidelines. According to RBC Benchmark data, there are seven companies in the 'meet' category, indicating that these companies have independent human rights policies with clearer coverage that is relevant to international standards. These policies are generally accompanied by document numbers, dates of approval, and are signed directly by the company's top leadership, signifying that this commitment has been institutionalised at the corporate governance level.

Large-scale companies such as PT Freeport Indonesia, PT Vale Indonesia Tbk, and INALUM stand out through their comprehensive, structured human rights policies that explicitly refer to the UNGPs, the UDHR, and the ILO Core Conventions. Freeport, for instance, published a Human Rights Policy in 2020 that not only includes references to international standards, but also establishes a commitment to Free, Prior, and Informed Consent (FPIC)—an important element, especially in the context of indigenous Papuan communities affected by mining operations. Freeport also integrates this policy with its risk management system, human rights-based security training programmes, and guidelines for interacting with indigenous communities.

PT Vale Indonesia Tbk demonstrated its strengthened commitment to human rights through

its 2021 policy update, which includes protection for vulnerable groups, a commitment to community participation, and policy oversight by the company's internal social unit. Vale demonstrated a more comprehensive strategy by connecting the policy to operational risk systems and global sustainability requirements. INALUM's Code of Conduct and Human Rights Commitment outlines many fundamental ILO conventions at the state-owned firm level, including Conventions 87, 98, 29, 105, 100, 111, 138, and 182. Workers' rights and discrimination are given specific focus in the paper, along with the creation of a dedicated section to oversee human rights operations throughout the organisation.

Another illustration of ongoing advancements in human rights policy is PT Trimegah Bangun Persada Tbk (TBP/Harita Nickel). With document number TBP-H-PLC-HRGA-001T, TBP has a human rights policy that was approved on February 6, 2023, and revised in 2024 to guarantee compliance with other international standards, such as ILO Convention 131 on Minimum Wage Fixing. This update exemplifies a continuous improvement method, which is a crucial component of the organization's human rights governance.

INDICATOR A02. COMMITMENT TO RESPECT WORKERS' RIGHTS

Of the three Governance and Policy indicators, Indicator A02 exhibits the highest degree of compliance. With 16 out of 18 mining businesses (88.88%) falling into the "meet" category, almost all mining companies evaluated have committed to workers' fundamental rights as defined in the ILO Core Conventions. Strong national labour laws, requirements for sustainability reporting, and pressure from the international market to safeguard workers are the causes of this.

Companies belonging to the Meet category

Meanwhile, companies in the partially meet and partial categories—including Berau Coal, Bayan Resources, Harum Energy, and Alamtri Resources—tend to have human rights policies that are still general in nature and attached to sustainability or business ethics policies. International standards are not specifically included in these regulations, nor are all stakeholders—including suppliers, vulnerable groups, and indigenous peoples—covered. This suggests that policies must be strengthened in order to conform to UNGPs and international mining sector best practices.

Those analyses uncover that although most companies have demonstrated a commitment to human rights, the quality and depth of their policies vary greatly. Large and multinational-affiliated companies tend to have mature policies, while medium-sized and local companies still focus on general declarations without adequate institutional support. Nevertheless, there is a positive trend in which more companies are updating and strengthening their human rights policies from 2020 to 2024, demonstrating increased awareness of the demands of the global market, investors, and national regulations such as STRANAS BHAM.

generally have outlined references to the four main clusters of the ILO Core Conventions: freedom of association (Conventions 87 and 98), elimination of forced labour (Conventions 29 and 105), elimination of child labour (Conventions 138 and 182), and elimination of discrimination in the workplace (Conventions 100 and 111). Companies such as PT Timah Tbk outlined these commitments in their sustainability reports and add anti-harassment policies and protection for female workers. PT Bukit Asam Tbk has a strong Collective Labour

Agreement (PKB) that provides protection for workers' bargaining rights and social security. Medco Energi also strengthens its labour commitments by integrating international standards on occupational safety and protection of contractor workers into all its operational projects.

Meanwhile, companies that fall into the Partially Meet category for this indicator do not usually specify ILO conventions explicitly in their policies. Their commitments are more declarative in nature and are not accompanied by mechanisms or institutional structures that ensure implementation.

INDICATOR A03. COMMITMENT TO PROVIDE REMEDY

Mining sector achieved the highest score on this indicator, with all companies are in the Meet category. All companies have stated their commitment to providing a recovery mechanism in the event of adverse human rights impacts, both for workers and external communities. However, although the fulfilment rate is 100%, the quality of implementation of recovery commitments varies significantly.

Freeport, Vale, INALUM, and Medco Energi demonstrate more substantial commitment through documented recovery procedures, dedicated complaint channels, and internal investigation mechanisms. These outlets for workers' and the community's complaints include internet platforms, physical complaint boxes, and in-person meetings. Although the degree of transparency still varies, some businesses, including Freeport and Medco, even make public records on the quantity, kinds, and measures taken in response to complaints.

On the other hand, some companies tend to only make declarative commitments to recovery,

They mention general principles such as the prohibition of discrimination or the prevention of forced labour, but without explaining how these principles are implemented, monitored, or verified for compliance.

This indicator reflects workers' protection is the most mature normative aspect in the context of mining company's governance. Despite that, the depth of commitment, the quality of control, and harmonisation with international standards still vary, especially local medium-scale businesses which have not yet adopted international labour framework.

without explaining the operational mechanisms, investigation procedures, or results of complaint resolution. Even though WBS is more focused on fraud and internal governance concerns than it is as a human rights complaint process that satisfies UNGP requirements including accessibility, legitimacy, and openness, many businesses depend on whistleblowing systems as a form of complaint. Human rights-based remedial processes are still not widely used, as evidenced by the lack of a grievance record and public reporting on complaint follow-up.

Even if every company has shown normative understanding of the significance of recovery, an analysis of these indicators reveals that the degree of implementation and mainstreaming of remediation methods still needs to be enhanced. In order to match normative obligations with the efficacy standards of remediation mechanisms in the UNGPs, it is still necessary to develop factors such as the provision of easily available complaint channels, the engagement of vulnerable groups, and transparency in case settlement.

3.3.2. Internalisation of Respect to Human Rights Sub-Variable Scores in Mining Sector

Tabel 13:

Internalisation of Respect to Human Rights Sub-Variable Scores in Mining Sector Sub-Variable Score for Mining Sector

Sub-Variable	Average Score	Status
Internalisation of Respect to Human Rights Sub-Variable Scores in Mining Sector	77,78	Improving
B01. Responsibility and resources to apply human rights function on a daily basis	77,78	

INDICATOR B01. RESPONSIBILITY AND RESOURCES TO APPLY HUMAN RIGHTS FUNCTION ON A DAILY BASIS

This indicator shows that the level of internalisation of respect for human rights in the Indonesian mining sector still varies, but some companies have demonstrated strong and structured practices. Of the total 18 companies assessed, 7 companies were in the meet category, indicating that these companies already have institutional structures, clear division of responsibilities, and adequate resources to carry out daily human rights functions. Eight businesses fell into the “partially meet” category; they had some internalisation but had not yet fully implemented human rights functions. The fact that the remaining three businesses fell into the incomplete group shows that internal management systems still do not institutionalise human rights functions.

Businesses that fall into the Meet category show a strong institutional commitment to making

sure that upholding human rights is a fundamental component of their operations rather than just a policy commitment. Significant instances include Freeport, Harita Nickel (TBP), BUMI Resources, INALUM, Medco Energi, Kaltim Prima Coal (KPC), and ANTAM, which have created a Human Rights Coordination Team or similar form to enhance human rights responsibilities in operations.

BUMI Resources stands out as one of the companies with the clearest formal structure based on official company documents. BUMI has established a cross-functional Human Rights Coordination Team through Board of Directors Decree No. 478/BR-BOD/XII/18, which is listed in several sections of the company’s documents. This team has a clear mandate to coordinate the implementation of human rights policies across all operating units, ensure compliance with internal standards, address social issues and

external complaints, and work across divisions such as Sustainability, HR, External Relations, and Operations. The existence of this team, established through a board resolution, demonstrates the strong institutionalisation of human rights and the connection of this function to corporate governance at a strategic level.

Freeport also displays a robust institutional design through its Social Performance, Risk Management, and Community Affairs teams, which are in charge of human rights risk mapping, worker and security personnel training, communication with indigenous Papuan tribes, and community complaint procedures. Freeport is among the businesses with the strongest internalisation of human rights practices due to the availability of expert technical staff, frequent reporting to high management, and the incorporation of human rights into operational risk management.

Harita Nickel (TBP) has shown significant progress through the establishment of a human rights coordination team under the Human Capital and Sustainability unit. Following the 2024 human rights policy update, this team has been given a more functional mandate in harmonising standard operating procedures, monitoring labour compliance, and integrating human rights principles into daily operations. Although the structure is not yet as comprehensive as that of a multinational company, to promote internalisation, TBP has set aside funds for socialisation, training, and addressing social concerns.

INALUM and ANTAM, as parts of MIND ID, placing the implementation of human rights within the framework of GCG, Risk Management, and Sustainability. The HR, GRC, and CSR units work as a coordination structure that carries out monitoring, internal training, and routine evaluation of social and human rights issues in the area of operations.

The provision of budgets for social programmes and complaint mechanisms strengthens their institutional capacity.

Medco Energi and KPC have demonstrated similar internalisation patterns through their social and sustainability teams, which handle social risk mapping, community engagement, complaint processing, and daily monitoring of social impacts at their operating sites. The presence of technical staff handling grievance handling, social mapping, and stakeholder engagement indicates that both companies have provided resources for the sustainable implementation of human rights functions.

In contrast, corporations in the Partial Meet category demonstrate that their institutional structures are still unfocused and uncoordinated, despite the presence of some internalisation components, such as the management of complaints by CSR units or HR functions. Not many businesses have cross-functional teams or particular human rights units, and many have not clearly defined operational roles in corporate papers. Additionally, there are few and irregular resources available for social risk mapping and human rights training.

Companies in the Partial category have the lowest level of internalisation. They do not yet have a human rights team, there is no formal structure for handling human rights issues, and there is minimal evidence of training, monitoring mechanisms or resource allocation. In these businesses, human rights roles are typically linked to the general responsibilities of the HR or CSR unit without sufficient funding, authority, or competence.

Overall, this indicator demonstrates that only one-third of businesses with a clear organisational structure, functional mandates, and operational resources have successfully internalised respect for human rights into their management systems

and culture. Best practices in human rights institutionalisation are exemplified by state-owned businesses (INALUM, ANTAM), large, internationally affiliated corporations (Freeport, KPC, Medco), and corporations with contemporary structures (Harita Nickel, BUMI Resources). The

majority of other businesses, on the other hand, are still in the early phases of internalisation, which suggests that more funding, the creation of specialised divisions, and methodical coordination are required to guarantee that respect for human rights is included into regular business operations.

3.3.3. Human Rights Due Diligence/HRDD

Tabel 14:
Human Rights Due Diligence Sub-Variable Score for Mining Sector

Sub-Variable	Average Score	Status
Human Rights Due Diligence/HRDD	84	Intermediate
C01. Identifying risks and impacts to human rights	83,33	
C02. Assessing risks and impacts to human rights	82,22	
C03. Integrating and following up on the assessment of risks and impacts to human rights	82,22	
C04. Tracing effectiveness of actions in following up the risks and impacts to human rights	83,33	
C05. Communicating human rights impacts	88,89	

In the mining industry, there has been comparatively more advancement in the HRDD sub-variable. The HRDD variable received an average score of 84 (Intermediate category) out of 18 firms, meaning that while most have a formal HRDD framework in place, only a small percentage really implement HRDD fully in compliance with UNGP criteria.

INDICATOR C01. IDENTIFYING RISKS AND IMPACTS TO HUMAN RIGHTS

Analysis of this indicator suggests that the majority of mining corporations have developed an adequately resilient human rights risks identification mechanism through Human Rights Impact Assessment (HRIA), with 13 out of 18 companies achieving the meet category. Companies with the scale that of Freeport, KPC, Medco Energi, INALUM, ANTAM, BUMI Resources, and

Harita Nickel (TBP), have the risk identification process being carried out through a combination of social mapping, community consultation, environmental and social impact assessments, and special reviews of vulnerable groups. Freeport, for example, mapped human rights risks as part of its analysis of the context in Papua, including security risks, FPIC risks for indigenous peoples, and environmental impacts on local communities. KPC conducted structured social mapping to identify risks to the livelihoods of communities around the mining area, while Medco Energi assessed risks to workers and communities in onshore and offshore oil and gas projects.

Apart from these companies, several other companies that are not in the 'strongest' group, such

as medium-sized coal and regional nickel companies, continue to demonstrate efforts to identify human rights risks, albeit to varying degrees. For instance, several businesses evaluate labour hazards (including contractor labour), map risks based on environmental impact assessment (EIA) documentation, and track community complaints to determine social risks. These businesses have identified themes, such as potential land conflicts, occupational safety hazards, and water pollution issues, but they have not yet executed a complete HRIA. Five other businesses, on the other hand, are still in the early phases and have just identified basic human rights issues without field verification or particular procedures.

INDICATOR C02. ASSESSING RISKS AND IMPACTS TO HUMAN RIGHTS

This indicator shows that human rights risk assessments have been carried out by the majority of businesses, albeit the extent of these evaluations varies. Using severity-likelihood matrices and evaluating certain effect groups, companies including Freeport, BUMI Resources, Harita Nickel, KPC, Medco Energi, INALUM, and ANTAM have shown more methodical risk assessments. Through multi-unit coordination, BUMI Resources' cross-functional Human Rights Coordination Team (Board of Directors Decision No. 478/BR-BOD/XII/18) evaluates risk in relation to social, environmental, and contractor worker impacts.

Apart from those corporations, several others are also implementing risk assessment, though in a very narrow form. In this regard, some medium-sized coal and nickel industries use document-based risk assessments, such as social impact evaluations carried out in conjunction with outside consultants,

occupational health and safety audits, and environmental and social risk registers. Additionally, some corporations use incident reports, community complaints, or regular assessments of labour relations to determine hazards. Nonetheless, several businesses continue to employ generic risk lists without sufficient in-depth study and have not yet shown a strong risk assessment technique.

In conclusion, typology on human rights risks and impacts by mining corporations are identified and assessed as follows:

- Occupational health and safety risks, including mining accidents, exposure to hazardous materials, and fatality risks.
- Environmental impacts on communities' rights to clean water, clean air, land, and local ecosystems.
- Social and community risks such as potential social conflicts, disruption to livelihoods, noise,

vibrations, and access to resources.

- Risks to indigenous peoples, including potential violations of FPIC, impacts on customary lands, and changes to traditional living spaces.
- Security risks related to interactions with security forces or private security personnel, including potential intimidation and excessive use of force.
- Risks in the supply chain, such as forced labour,

child labour, inadequate wages, and contractor OHS standards.

- Risks of discrimination and violations of workers' rights, including harassment, gender-based violence, and restrictions on freedom of association.
- Risks to the economic, social, and cultural rights of communities, including public health, food security, and potential displacement of residents.

INDICATOR C03. INTEGRATING AND FOLLOWING UP ON THE ASSESSMENT OF RISKS AND IMPACTS TO HUMAN RIGHTS

Approximately 13 out of 18 corporations are able to demonstrate results of risk assessment have been integrated to their policies and operational procedures. Companies in this sector integrate the results of human rights risk assessments into various management systems, decision-making processes, operational policies, and strategic planning. The most common integration is seen through the incorporation of HRDD/HRIA results into the company's risk register, updates to ESG or human rights policies, and the preparation of CAP and ESAP. The majority of businesses, including Freeport, KPC, Merdeka, Amman, Vale, Medco, and Harita Nickel, use a tiered planning mechanism to implement direct integration: the outcomes of human rights risk assessments are converted into operational unit-level action plans; health, safety, and environmental SOPs are modified; security interaction standards are improved; and local community consultation procedures are strengthened.

For instance, Freeport incorporates HRIA findings into security SOPs based on human rights and protocols for dealing with indigenous peoples. While Harita Nickel integrates risk assessment results into its 2024 human rights policy update

and employment rules, KPC creates mitigation measures based on social risk assessment findings. High-risk areas like workplace safety, social conflict, water resilience, effects on indigenous peoples, or security issues are prioritised using the results of risk assessments. These areas then serve as the foundation for enhancements to the mitigation system.

In terms of follow-up, companies implemented various corrective and preventive measures, as clearly outlined in the RBC Benchmark. Freeport, Amman Mineral, and Vale linked the HRDD results to the development of remediation plans, improvements to security management based on the Voluntary Principles on Security and Human Rights (VPSHR), and enhancements to occupational safety protocols. Harita Nickel, KPC, MedcoEnergi, and Merdeka integrate social and environmental risk findings into their CSR programmes, social mapping, community consultations, and the refinement of complaint mechanisms to be more responsive to priority risk categories. Some companies use HRDD results to strengthen oversight of contractors and supply chains, including compliance audits, tightening health and safety requirements, and human rights training for business partners. While Freeport,

Vale, and Amman use HRDD results to initiate investigations, case resolutions, and internal regulatory changes, companies like Merdeka have even shown follow-up activities by incorporating risk assessment results into materiality assessments and sustainability strategy revisions.

Furthermore, a number of other mining companies showed significant integration measures even though their systems were not as extensive as those of large companies. For instance, a number of medium-sized coal businesses incorporated social and environmental provisions to supplier contracts, strengthened occupational safety requirements for contractors, or revised their community complaint reporting protocols. In order to lower social risks, some businesses also incorporate risk findings through improved CSR initiatives. Companies in the Partial group, on the other hand, do not exhibit sufficient integration; they lack mitigation strategies, SOP updates, and a clear connection between risk assessment and operational actions.

Thus, follow-up measures that emerged in the mining sector were directly based on the analysis of the findings of this study, including:

- policy and SOP updates,
- risk-based action plan development,
- CAP/ESAP implementation,
- strengthening of complaint mechanisms,
- environmental and social remediation measures,
- capacity building for workers and contractors, and

- ongoing periodic evaluations.

Indicator C04. Tracing effectiveness of actions in following up the risks and impacts to human rights

Indicator C04 achieved high results, with 15 out of 18 companies falling into the Meet or Partially Meet category. Large-scale companies once again demonstrated the best performance: Freeport, BUMI Resources, Medco Energi, KPC, Harita, INALUM, and ANTAM monitored effectiveness through social indicators, complaint reporting, internal audits, mitigation monitoring, or evaluation of responses to community complaints. Freeport tracks the effectiveness of mitigation measures through complaint data, human rights-based security indicators, and field audits, while BUMI Resources conducts coordinated monitoring between units through the Human Rights Coordinator Team's routine reporting mechanism.

Other companies outside this group typically track effectiveness through basic indicators, such as the number of complaints received and cases resolved, workplace accident rates, or health and safety inspection reports. Some companies also use internal social performance dashboards, although these do not yet cover all aspects of human rights. However, a common flaw has been found: the majority of businesses have not created outcome-based indicators, therefore performance is frequently gauged by output (number of awareness campaigns, number of training sessions) rather than actual improvements in human rights situations on the ground.

INDIKATOR C05. COMMUNICATING HUMAN RIGHTS IMPACTS AND ACTIONS TO THE PUBLIC

This indicator becomes the highest in terms of fulfilment, with 17 of 18 companies belong to the Meet and Partially Meet categories. Almost every mining corporation has communicated its HRDD process through sustainability report, annual report, official website, or in a specialised document.

Apart from major corporations like Freeport, Harita Nickel, BUMI Resources, Medco Energi, KPC, INALUM, and ANTAM, medium-sized nickel companies, regional coal companies, and other

state-owned businesses also provide information on grievance procedures, OHS performance, and social impact management. They usually give summaries of human rights training, social impact management, environmental projects, and community grievances. Communication strategies, however, differ widely: some businesses offer extremely specific information about the state of remediation, while many others merely offer broad summaries devoid of specific results.

3.3.4. Remedy and Grievance Mechanism

Tabel 15:
Remedy and Grievance Mechanism Sub-Variable Scores
for Mining Sector

Sub-Variable	Average Score	Status
D. Remedy and Grievance Mechanism	79,26	Improving
D01. Complaint mechanism for workers	90	
D02. Complaint mechanism for external individuals and communities	90	
D03. Recovering negative impacts	57,78	

According to this Sub-Variable, every one of the 18 mining businesses that were the focus of the study has a complaints procedure in place as part of their governance system for both employees and external people and communities. Although these avenues for complaints are available everywhere, there are wide variations in their efficacy and degree of application. Based on the latest scores, the employee grievance mechanism has an average score of

84.00, external grievances 90.00, while remediation of human rights impacts is significantly lower at 57.78. This pattern indicates that companies tend to be more prepared to provide reporting channels (availability), but not all of them have adequate impact management systems (effectiveness). Some companies have mechanisms that are integrated with independent verification—for example, through MIND ID's OpenMIND platform, Deloitte Halo, or EthicsPoint—while others still rely on internal channels with limited transparency. The main challenge in this sector is not the existence of complaint channels, but the traceability of the remediation process and the publication of case resolution results.

INDICATOR D01. COMPLAINT MECHANISM FOR WORKERS

Based on the scores, all 18 companies have employee complaint mechanisms in place, with an average score of 84.00. However, when classified in more detail, 15 companies are in the highest assessment category, while 3 companies (17%) are at the intermediate implementation level. This indicates that almost all companies have a formal and documented employee reporting system, although the quality of implementation varies.

ANTAM, Bukit Asam, INALUM, Timah, and MIND ID themselves are among the companies in the MIND ID ecosystem that use the OpenMIND platform as an autonomous WBS under the management of PT KPMG Siddharta Advisory. This channel offers reporting through the OpenMind-wbs.com website, email, WhatsApp hotline, and postal address. Reporters are assured secrecy, and internal investigations are preceded by a professional verification process. When compared to other businesses, the OpenMIND integration across all MIND ID organisations exhibits a better degree of consistency.

Several other companies such as Freeport, KPC, Merdeka Copper Gold, Harita Nickel, Vale, Amman Mineral, MedcoEnergi, BUMI Resources, Bayan Resources, Berau Coal, ITM, and Alamtri Resources have multi-channel worker mechanisms, ranging from whistleblowing systems, hotlines, bipartite forums, to internal grievance systems related to occupational health and safety and industrial relations. With a typical response time of two working days, Freeport oversees this system via EthicsPoint and its Human Rights Compliance Office (HRCO). Over the past year, Harita Nickel has documented and followed up on over a hundred worker reports. In order to track progress, Merdeka Copper Gold even offers an internal complaints tracker that associates each report with a reference number.

Despite this, transparency of the result remains weak in half of the companies. Only a small portion of them have publicised the data of resolved complaints in details. In the context of UNGPs, workers'

complaint mechanism in this sector has reached a universal availability level, but only some of them have achieved verifiable effectiveness.

INDICATOR D02. COMPLAINT MECHANISM FOR EXTERNAL INDIVIDUALS AND COMMUNITIES

For this indicator, all 18 corporations have provided channels for external complaints, with an average score of 90,00, which becomes the highest number of all indicators in this sub-variable. Furthermore, every company is at an all-time high score for this indicator, which indicates the channel to be a very robust component in this sector.

A number of companies have demonstrated well-documented mechanisms, such as KPC through its Community Feedback System (CFS), which records, classifies and evaluates every community complaint related to social and environmental issues. Freeport operates a Community Grievance Mechanism with the support of field officers and its Social Performance unit, as well as integration with HRIA findings. Merdeka Copper Gold manages a community complaint system with a reference number for each case, involving formal investigations and escalation channels if the complainant is dissatisfied with the outcome.

INDICATOR D03. RECOVERING NEGATIVE IMPACTS

The remedy indicator is the only indicator in this Sub-Variable with a low score: the average is only 57.78, far below the other two indicators. The number of companies showing evidence of substantive remediation is 8 out of 18, while the other 10 companies have not yet provided documentation of remediation or a grievance tracker that meets UNGPs standards.

Using OpenMIND as an integrated public reporting channel, which enables the public to report problems without first going via the company's internal channels, MIND ID companies are once again making an impression. When opposed to exclusively internal systems, this model exhibits a greater degree of independence and accessibility.

Others like Harita Nickel, MedcoEnergi, Amman Mineral, Vale, Berau Coal, ITM, and Bayan Resources, additionally offers public hotlines, in-person forums, community officers, and field verification systems as external routes for complaints. Despite the fact that the entire organisation has a grievance channel, some employees still just have procedure descriptions with no quantitative proof or follow-up reports. This shows that although the industry has fully integrated external channels, there is still room for improvement in terms of transparency and reporting of case resolution outcomes.

Companies with the strongest evidence of remediation include Merdeka Copper Gold, which is the only one with a documented and published grievance tracker and an annual complaints summary table. Freeport, KPC, Harita Nickel, Vale, Amman Mineral, and MedcoEnergi presented remediation practices such as CAPs and ESAPs, social compensation, and integrative follow-up

within HRDD or HRIA frameworks. MIND ID companies like ANTAM, Bukit Asam, INALUM, and Timah also shared forms of remediation within the framework of CSR programs, TJSI, PUMK, environmental rehabilitation, or community consultations, although not all provided evidence of case traceability one by one.

In contrast, half of the companies simply stating that the complaint has been addressed or

that “there are no significant complaints,” without providing a grievance list or case tracker that would allow for independent auditing. The absence of this documentation prevents the public from assessing whether remediation has actually been carried out or is unnecessary. The biggest gap in the mining sector is the lack of transparency in remediation results, not the absence of a reporting system.

3.4. ACTUAL VARIABLE ANALYSIS: OIL PALM PLANTATION AND MINING SECTORS

The Actual Variable assesses how the company manages real human rights impacts, including serious allegations of human rights violations in the past four years and the company’s ability to respond appropriately. Unlike normative variables that measure commitment, policies, and systems, actual

variables test company consistency through field evidence. The range of actual variable scores is set between 10 and 100, based on identified case findings and the company’s response to serious allegations of actual adverse human rights impacts.

Tabel 16:
Actual Variable: Oil Palm Plantation and Mining Sectors

Sector	Average Score	Description
Oil Palm Plantation Sector	55,71	<ul style="list-style-type: none">• 5 to 6 cases were detected at the company.• Irremediable cases were found (cases with significant affected area, scope, and victims, as well as recurring/ prolonged).• The dominant findings were in two aspects of affected victims.• Public response was carried out, but there was no impactful remediation.

Sector	Average Score	Description
Mining Sector	33,89	<ul style="list-style-type: none"> • There are 8 cases detected at the company. • Irremediable cases were found (cases with significant impact area, scope, and victims, as well as recurring/prolonged). • Case findings are evenly distributed across all aspects of affected victims (Environment, Indigenous Communities & Local Communities, and Workers). • The company's public response was very minimal.

SUB-VARIABLE A01. FINDINGS OF SERIOUS ALLEGATIONS ON ACTUAL NEGATIVE IMPACTS ON HUMAN RIGHTS

Indicator A01 displays that serious allegations of human rights impacts are still widespread in both sectors. These allegations include environmental, indigenous communities, and FPIC categories, as well as workers' rights, and reflect structural vulnerabilities that have not yet been minimised by the company's prevention mechanisms.

The assessment shows significant differences between the two sectors. The oil palm sector recorded an average total score of 55.71, indicating that the average number of detected cases was between 5 and 6. Irremediable cases were found (cases with significant affected area, scope, and victims, as well as recurring/prolonged), with the dominant findings in two aspects of affected victims: indigenous communities and local communities. Public response was conducted, but there was no impactful remediation.

The mining industry, on the other hand, received a score of 33.89, suggesting that it has a more complicated effect nature and a higher intensity of accusations. An average of eight cases are found in each mining firm. has irreversible traits (cases that are recurrent/prolonged, have a large impact, scope, and victims). All facets of the impacted victims are equally represented in the case findings

(Environment, Indigenous Communities & Local Communities, and Workers). At the same time, there was very little public reaction to the company's efforts to reclaim human rights.

In terms of environmental aspects, accusations against palm oil are generally related to water or air pollution, or land damage that impacts local communities on a limited but recurring scale. In mining, the impact is more structural, relating to the volume of industrial waste, the risk of river and coastal pollution, and the potential for large-scale ecosystem damage. The low mining score indicates that environmental issues are an inherent risk in the extractive production model.

While allegations against the mining sector reflect structural conflict dynamics like community relocation, loss of living space and cultural identity, and pressure on local communities, accusations against the palm oil sector in the FPIC aspect, as well as indigenous and local communities stem from land conflicts and overlapping land that tends to be fragmented. Compared to the palm oil industry, this disparity shows that local populations and indigenous peoples are more at risk from mining operations.

In terms of workers' rights in the palm oil sector, the complaints revolve around layoffs, collective bargaining agreement disputes, and restrictions on freedom of association. Although serious, these issues are generally related to labour governance. In mining, allegations arise from operational risks such as fatal workplace accidents, exposure to hazardous

materials, and denial of access to social security, indicating a significantly higher level of risk to worker safety and health. Thus, the actual variables show that although both sectors face potential human rights violations, the scale and depth of the impact are more severe in the mining sector compared to the oil palm sector.

SUB-VARIABLE A02. COMPANY RESPONSE TO SERIOUS ALLEGATIONS

The company's response to the serious allegations indicates a still low level of accountability. Most responses were minimal, consisting of clarifications without in-depth investigation, without the involvement of an independent party, and without explanations of corrective or remedial steps. In many cases related to environmental pollution, conflicts with indigenous communities, or fatal workplace accidents, companies do not provide a substantive response that reflects the principle of accountability as outlined in the UNGPs. Additionally, available grievance mechanisms are rarely used as the basis for

comprehensive investigations or remedial follow-up. The lack of remediation evidence confirms that formal commitments have not been effectively translated into the actual governance of impacts.

Overall, this indicator shows that the company's response has not been able to keep pace with the high level of allegations in Indicator A01. This indicates that prevention and impact management mechanisms are still not functioning effectively, leaving the risk of repeated human rights violations high in both sectors.

3.5. EMBEDDING HUMAN RIGHTS: CROSS-SECTOR TRENDS

Tabel 17:
Internalisation of Human Rights: Cross-Sector Trends

Aspect	Oil Palm Sector (21 companies)	Mining Sector (18 companies)	Description
Formal human rights structure (officer/special team)	4,76%	38%	Mining is more advanced in institutionalisation
HRDD implementation/structured HRIA	33,3%	72,2%	Mining is more advanced in identifying human rights risks and impacts

The mining and oil palm industries differ significantly in the degree of institutionalisation and incorporation of human rights into corporate governance, according to an analysis of cross-sectoral trends. In terms of bolstering internal human rights frameworks, several mining corporations have shown exceptional excellent practices. For example, Freeport, Harita Nickel, BUMI Resources, INALUM, Medco Energy, Kaltim Prima Coal (KPC), and ANTAM have formed a Human Rights Coordination Team specifically to carry out the HRDD and HRIA processes, as well as ensure compliance with ICMM (International Council on Mining and Metals) standards. This team's existence shows that human rights concerns are included into risk management and company culture in addition to being a component of regulatory compliance.

In the oil palm sector, good practices are still more limited. Sawit Sumber Mas Plantation (SSMP) emerged as the only company to explicitly appoint a Human Rights Coordinator at the corporate level. This step demonstrates a continued commitment to building human rights institutional structures, even though it is not yet common practice among other companies in this sector. Generally, human rights

integration in palm oil companies is more driven by the requirements of GRI reporting in the process of determining material topics. This is different from the mining sector, which systematically implements HRDD and HRIA as an integral part of corporate governance and the process of identifying social risks.

At the institutional level and in the implementation of risk assessments, this cross-sectoral capacity gap is apparent. Formal human rights institutions, such as officers or special teams, are present in just 4.76% of oil palm companies, compared to 38% in the mining industry, suggesting that the institutionalisation of human rights is significantly further advanced in the mining industry. With an implementation rate of 72.2%, the mining industry once again exhibits dominance in terms of structured HRDD or HRIA adoption, whereas the oil palm industry has only attained 33.3%. According to this data, the mining industry is more institutionally and systemically robust when it comes to recognising human rights risks and repercussions than the palm oil industry, which is still in the early stages of strengthening.[]

IV. CONCLUSION

The RBC Benchmark research is an early attempt to systematically measure Indonesian companies' compliance towards BHR principles in accordance with the UNGPs. The study displays the businesses in both oil palm plantation and mining sectors have achieved important advancements in developing human rights commitments, policies, as well as governance. Big challenges still remain, however, in terms of the availability of a specialised human rights structure within the corporation, efficacy of the grievance mechanism, quality of remedy, and the high number of allegations of impacts.

The differences remain visible: the mining sector has more advancements in terms of governance and HRDD, while the oil palm sector demonstrates a strong progress in the supply chain HRDD despite having a weak human rights institution within. At the same time, empirical facts suggest that both sectors are still facing substantial risks on environment, indigenous and local communities, and workers, with the mining sector indicating the highest actual risk.

Hence, RBC Benchmark is not only an assessment tool, but also a collective reflection for companies to enhance accountability, improve governance, and build systems that are more responsive to human rights risks. This initiative also provides a strong foundation for the government in developing mandatory HRDD regulations and strengthening the implementation of the National Action Plan on Business and Human Rights (STRANAS BHAM).

Should the study be improved and implemented continuously, RBC Benchmark could have the potential to contribute to Indonesia's

pioneering in applying BHR principles in ASEAN, and as a global player that successfully fused economic competitiveness with respect to humanitarian values.

In summary, the RBC Benchmark came to a conclusion and recommended some steps as follows:

1. RBC Benchmark report provides an important baseline for understanding human rights conditions in the palm oil and mining sectors. This assessment serves as an initial foundation for measuring the extent to which companies in both sectors have integrated human rights principles into their governance and operations. The two-variable method—normative and actual—helps to show the company's current position and areas that need improvement.
2. Both sectors show a gap between normative commitments and actual implementation on the ground. The company already has policies on human rights, sustainability, and governance, but implementation in the field is still weak. The main challenges are evident in environmental cases, land conflicts and FPIC, OHS, and the protection of indigenous communities and workers, which continue to arise repeatedly in both sectors.
3. HRDD and grievance mechanism are major weaknesses that require significant strengthening. Although many companies list commitments and grievance channels, few demonstrate consistent human rights risk identification, mitigation actions, effectiveness tracking, or publication of grievance lists and remediation outcomes. This has a direct impact on the low quality of the company's response to the serious allegations that have emerged.
4. The results of the actual variables show that human rights risks are systemic and reflect governance weaknesses, not individual incidents. The patterns of allegations—including environmental pollution, land conflicts, FPIC violations, workplace accidents, and labour rights abuses—are recurring and involve affected communities on a large scale, highlighting the need for stronger intervention at the company's policy and operational levels.
5. The report confirms the need for regulatory strengthening, including accelerating mandatory HRDD in Indonesia. The gap between formal policies and actual practices indicates that the voluntary approach has not been sufficient to drive change. Stronger regulations are needed to require companies to adopt comprehensive, transparent, and accountable human rights due diligence systems.
6. RBC Benchmark serves as a strategic instrument to drive systemic change in the palm oil and mining sectors. By providing a comprehensive mapping of human rights commitments and performance, this report helps companies, governments, investors, and civil society prioritise improvements, enhance accountability, and promote more responsible, equitable, and sustainable business governance.[]

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Annex 1:
Company Scoring Results
1. Oil Palm Plantation Sector

Ranking	Company Name	Normative Variable Base Score	Actual Variable Base Score	Normative Variable Score (60%)	Actual Variable Score (40%)	Total Score	Grade	Award Category
1	PT. Sawit Sumbermas Sarana Tbk	86,67	80	52	32	84	BBB	BHR Intermediate Company
2	First Resources Limited	83,33	80	50	32	82	BBB	BHR Intermediate Company
3	PT. Sinar Mas Agro Resources and Technology (SMART) Tbk	79,33	65	47,6	26	73,6	BB	BHR Improving Company
4	PT. PP London Sumatra Indonesia Tbk	80,00	60	48	24	72	BB	BHR Improving Company
5	Asian Agri Group	85,00	50	51	20	71	BB	BHR Improving Company
6	Wilmar International Limited (Wilmar Group Indonesia)	85,00	45	51	18	69	B	BHR Early Adopting Company
	PT. Dharma Satya Nusantara Tbk	81,67	50	49	20	69	B	BHR Early Adopting Company
	PT. Astra Agro Lestari Tbk	81,67	50	49	20	69	B	BHR Early Adopting Company
7	PT. Eagle High Plantations Tbk	76,00	55	45,6	22	67,6	B	BHR Early Adopting Company
	PT. Palma Serasih Tbk	76,00	55	45,6	22	67,6	B	BHR Early Adopting Company
	PT. Cisadane Sawit Raya Tbk	76,00	55	45,6	22	67,6	B	BHR Early Adopting Company
	PT. Mahkota Group Tbk	76,00	55	45,6	22	67,6	B	BHR Early Adopting Company

Ranking	Company Name	Normative Variable Score	Actual Variable Base Score	Normative Variable Score (60%)	Actual Variable Score (40%)	Total Score	Grade	Award Category
	PT. Bakrie Sumatera Plantations Tbk	76,00	55	45,6	22	67,6	B	BHR Early Adopting Company
8	PT. FAP Agri Tbk	72,67	55	43,6	22	65,6	B	BHR Early Adopting Company
	PT. Jaya Agra Wattie Tbk	76,00	50	45,6	20	65,6	B	BHR Early Adopting Company
9	PT. Sampoerna Agro Tbk	76,00	45	45,6	18	63,6	B	BHR Early Adopting Company
10	PT. Salim Iomas Pratama Tbk	74,33	45	44,6	18	62,6	B	BHR Early Adopting Company
11	Holding Perkebunan Nusantara PTPN III (Persero)	69,33	50	41,6	20	61,6	B	BHR Early Adopting Company
12	PT. Austindo Nusantara Jaya Tbk	65,33	55	39,2	22	61,2	B	BHR Early Adopting Company
13	PT. Pradiksi Gunatama Tbk	62,67	55	37,6	22	59,6	C	BHR Emerging Company
14	PT. Andira Agro Tbk	50,67	60	30,4	24	54,4	C	BHR Emerging Company

2. Mining Sector

Ranking	Company Name	Normative Variable Base Score	Actual Variable Base Score	Normative Variable Score (60%)	Actual Variable Score (40%)	Total Score	Grade	Award Category
1	PT. Bumi Resources Tbk	88,33	50	53,00	20,00	73	BB	BHR Improving Company
2	PT. Indonesia Asahan Aluminium (INALUM)	85,00	50	51,00	20,00	71	BB	BHR Improving Company
3	PT. Timah Tbk	81,67	50	49,00	20,00	69	B	BHR Early Adopting Company
4	PT. Freeport Indonesia	88,33	30	53,00	12,00	65	B	BHR Early Adopting Company
	PT. Tri Megah Bangun Persada Tbk. (HARITA Nickel)	88,33	30	53,00	12,00	65	B	BHR Early Adopting Company
5	PT. Medco Energi Internasional Tbk	86,67	30	52,00	12,00	64	B	BHR Early Adopting Company
6	PT Merdeka Copper Gold Tbk	85,00	30	51,00	12,00	63	B	BHR Early Adopting Company
7	PT. Kaltim Prima Coal	83,33	30	50,00	12,00	62	B	BHR Early Adopting Company
	PT. Vale Indonesia Tbk	83,33	30	50,00	12,00	62	B	BHR Early Adopting Company
8	PT. Anman Mineral Internasional Tbk	81,67	30	49,00	12,00	61	B	BHR Early Adopting Company
9	PT Aneka Tambang Tbk	81,00	30	48,60	12,00	60,6	B	BHR Early Adopting Company
10	PT. Harum Energy Tbk	80,00	30	48,00	12,00	60	B	BHR Early Adopting Company
	PT. Indo Tambanggraya Megah Tbk	80,00	30	48,00	12,00	60	B	BHR Early Adopting Company

Ranking	Company Name	Normative Variable Base Score	Actual Variable Base Score	Normative Variable Score (60%)	Actual Variable Score (40%)	Total Score	Grade	Award Category
	PT Bukit Asam Tbk	80,00	30	48,00	12,00	60	B	BHR Early Adopting Company
11	PT. Bayan Resources Tbk	71,67	40	43,00	16,00	59	B	BHR Emerging Company
12	PT. Mineral Industri Indonesia (Persero) (MIND ID)	76,00	30	45,60	12,00	57,6	B	BHR Emerging Company
13	PT. Alamtri Resources Indonesia Tbk	71,33	30	42,80	12,00	54,8	C	BHR Emerging Company
14	PT. Berau Coal Energy Tbk	69,67	30	41,80	12,00	53,8	C	BHR Emerging Company



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