



BRIEFING

September 2026



environmental
investigation
agency

FORESTS

ILLEGALLY OPERATED, OFFICIALLY CERTIFIED



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SUMMARY

In 2025, the Indonesian Government released Decree No. 36 of 2025 containing a list of more than 400 palm oil company areas occupying in excess of 1.1 million hectares of the country's Forest Area (*Kawasan Hutan*) without the required forest release.

Our analysis found more than 20 per cent of these areas operated by Roundtable on Sustainable Palm Oil (RSPO) certified companies.

Under Indonesian law, companies must obtain forest release – formally reclassifying land out of the Forest Area – before development can take place, yet many palm oil companies' operations remain inside the Forest Area.

This is not a new issue. The presence of palm oil operations inside the Forest Area has been known for years and is in part due to historical governance failures, including inconsistencies in spatial plans, that have not been addressed.

Despite this, RSPO certification has been granted to such companies, directly, it seems, undermining one of the scheme's core claims, that certification assures legal compliance. This appears to represent a failure by the RSPO system to identify and address non-compliance with Indonesian law.

Following years of pressure, the Indonesian Government in 2020 introduced a controversial amnesty process and enforcement measures requiring companies to pay fines and legalise their operations or face land confiscation and subsequently released Decree No. 36 of 2025.

In response to the 2025 Decree, the RSPO published new audit guidelines requiring auditors to check whether companies appear on the Government list and verify

their status. However, no certified companies have had their certification suspended, despite companies still being in the Forest Area, still undergoing the process of release or having had land confiscated by the Government.

Indonesia has since intensified enforcement, reportedly regaining control of nearly 5.9 million hectares from companies operating within the Forest Area, far exceeding the 1.1 million hectares identified in the 2025 Decree. Although no updated public lists have been released, given the scale of enforcement it seems likely that additional RSPO companies are affected.

We therefore conclude that:

- RSPO certification does not guarantee companies in Indonesia are operating in full legal compliance
- voluntary certification schemes, such as the RSPO, cannot be relied upon as a proxy for legal compliance in due diligence systems.

New EU and upcoming UK due diligence laws, including the EU Deforestation Regulation (EUDR) and the UK's Environment Act, require palm oil to be produced in compliance with national laws. The RSPO's certification of companies operating within Indonesia's Forest Area demonstrates that certification alone is not a reliable indicator.

RECOMMENDATIONS

FOR THE RSPO:

- Require audits to assess spatial overlap with the Forest Area for all estates (certified and uncertified) supplying a RSPO certified mill
- Suspend certification for companies that have not yet completed getting their land released, including paying relevant fines, from the Forest Area
- Do not allow for part of a company's concession area to be excluded from being certified when this area is still in the Forest Area

FOR THE GOVERNMENT OF INDONESIA:

- Publish updated information on which companies are still within the Forest Area, have outstanding fines and have relinquished or had land confiscated
- Restore land confiscated by the Forest Area Taskforce to forest within a stated timeframe and respect the land rights of Indigenous Peoples and local communities (IPLCs)

FOR COMPETENT AUTHORITIES AND POLICY-MAKERS:

- Do not allow certification schemes to serve as 'green lanes' that exempt companies from conducting their own due diligence
- Do not assume certification guarantees full legal compliance or reduces the risk of non-compliance.



INDONESIA'S FOREST AREA AND LEGAL COMPLIANCE

Indonesia's Forest Area (*Kawasan Hutan*) is land designated by the Government to be permanently retained as forest (Figure 1), although not all of it is still forest.

Before land within the Forest Area can be legally cleared and converted into oil palm or other non-forestry uses, the Government must first approve its release from the Forest Area and reclassify it as Other Use Areas (Area Penggunaan Lain – APL). Only a relatively small proportion of Forest Area, particularly Convertible Production Forest, can normally be released with relative ease.

THE PROBLEM OF OIL PALM IN THE FOREST AREA

As of 2019, the Indonesian Government estimated that 3.37 million hectares of oil palm plantations were operating illegally within the Forest Area. Greenpeace analysis in 2021 similarly identified 3.12 million hectares of oil palm plantations inside the Forest Area – about 19 per cent of Indonesia's total oil palm area – including operations linked to more than 100 RSPO member companies.

The presence of oil palm plantations within the Forest Area is linked to historical inconsistencies in land governance and spatial planning. In some cases, permits were issued by local governments or different Government agencies based on land classifications that were later found to overlap with areas designated as

Forest Area under national maps. Weak spatial planning, overlapping authorities, inconsistent mapping and poor enforcement then resulted in forest clearing and plantations to be developed.

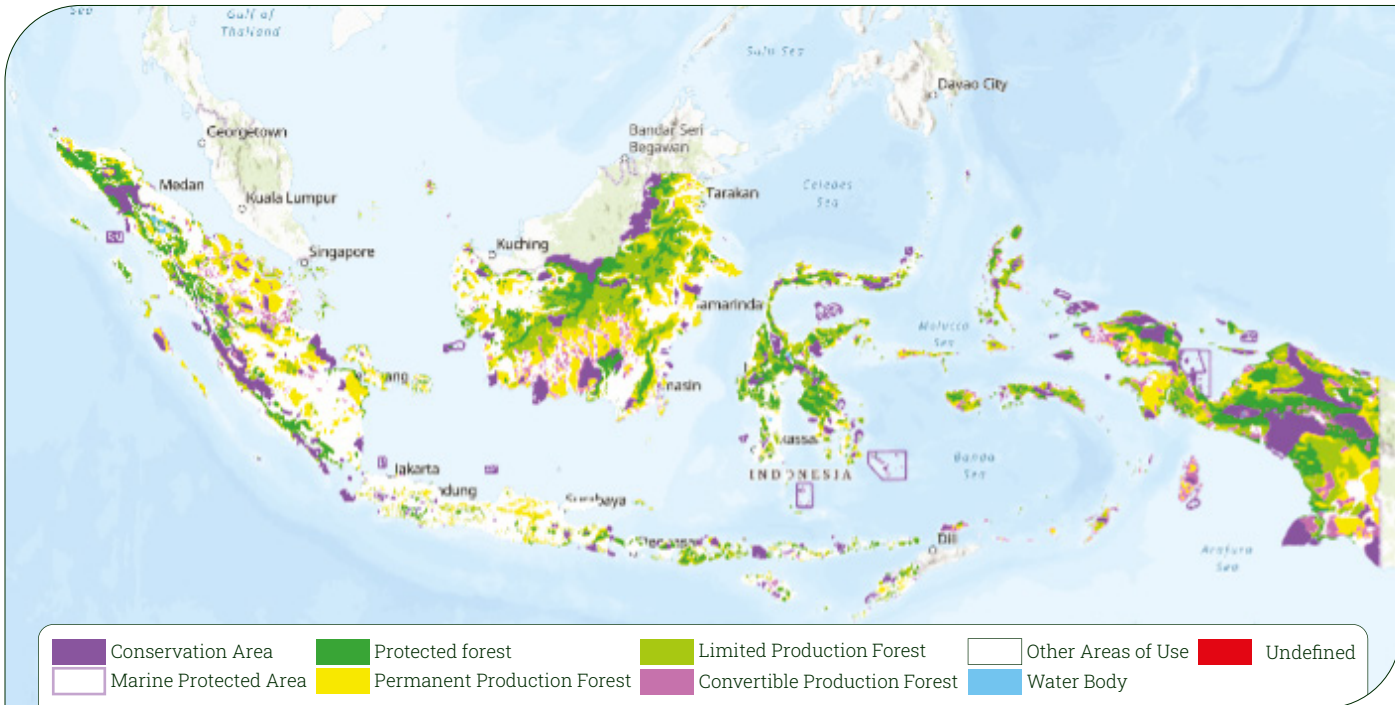
What began as an administrative problem has since become a significant compliance issue. Many companies have continued operating for years without obtaining the authorisation needed to regularise their use of land in the Forest Area, while successive governments have repeatedly delayed enforcement and resolution.

WHY LEGALITY MATTERS

Compliance with the regulations in relation to the Forest Area is fundamental to responsible land governance and the rule of law. Palm oil has been one of the leading drivers of deforestation in Indonesia. The forest release process is intended to ensure that decisions about converting forest land are properly reviewed and authorised.

Legality is increasingly important for market access. Buyers, investors and incoming consumer regulations expect companies to demonstrate compliance with applicable laws. Operations still located within the Forest Area may face legal, financial and reputational risks.

Figure 1: Map of the Forest Area [*Kawasan Hutan*] and the sub-categories in Indonesia as of June 2026.
Source: Indonesian Ministry of Forestry SIGAP Interactive Map <https://geoportal.planologi.kehutan.go.id/>



INDONESIA'S RECENT RESPONSE

THE OMNIBUS LAW AND AN AMNESTY FOR ILLEGAL PLANTATIONS

In November 2020, the Job Creation (Omnibus) Law created a pathway for illegal operations in the Forest Area to be legalised. Companies that applied before the November 2023 deadline may be eligible for release from the Forest Area if they meet the relevant requirements and fulfil any applicable sanctions or fines. Until then, their legal status is not fully resolved.

However, this process has been highly criticised for creating an amnesty pathway for companies, replacing previous criminal liability with administrative penalties.

Those that do not qualify, do not obtain release or missed the deadline remain subject to enforcement, including potential state repossession of the land and criminal charges.

DECREE NO. 36 OF 2025

In February 2025, the Minister of Forestry published Decree No. 36 of 2025 – a list of companies conducting oil palm plantation activities in the Forest Area which do not have forest release permits and whose applications are currently being processed or rejected.

This list included 436 company areas covering more than 1.1 million hectares of the Forest Area. About 790,000 hectares were considered eligible for release from the Forest Area, while 317,000 hectares were listed to be rejected and subject to enforcement action as part of the process created under the Omnibus Law.

The Decree was significant because it was the first time an official Government publication had named hundreds of companies operating within the Forest Area.

STATE SEIZURES AND ENFORCEMENT

In January 2025, the Government established the Forest Area Enforcement Task Force (Satuan Tugas Penertiban Kawasan Hutan – Satgas PKH) to reclaim illegally occupied Forest Areas.

By July 2025, authorities reported they had seized approximately two million hectares, with roughly half transferred to the state-owned company PT Agrinas Palma Nusantara to continue being managed as oil palm plantations. By May 2026, the Government stated that almost 5.9 million hectares of oil palm plantations had been seized. This far surpasses previous estimates of the area of palm oil plantations illegally within the Forest Area.



MAJOR ONGOING CONCERNS ON THE GOVERNMENT'S APPROACH

While framed as a restoration of legality, the Indonesian Government's amnesty approach and amount of land reclaimed is generating major concerns. These include limited transparency, significant military involvement creating tensions and the risk that Indigenous Peoples, local communities and smallholders are being disproportionately affected by losing land and livelihoods, including customary land claims not being resolved.

There are also concerns that reclaimed land is not being restored to forest. So far, nearly 70 per cent of land reclaimed has been transferred to the state-owned palm oil company PT Agrinas Palma Nusantara, which forms part of the broader state investment structure linked to Danantara – a sovereign wealth fund of Indonesia. This risks turning these areas into state-controlled commercial assets, rather than seeing them returned to forest or to communities.





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THE RSPO

WHAT IS THE RSPO?

The RSPO (Roundtable on Sustainable Palm Oil) is the world's best-known palm oil certification scheme, intended to assure buyers that palm oil is produced sustainably.

Companies join voluntarily as members and auditors from certification bodies then assess whether companies meet the RSPO's environmental, social and legal standards.

However, EIA and other organisations have repeatedly identified weaknesses in the RSPO, including poor enforcement, ineffective responses to violations and potential conflicts of interest between auditors and the companies they assess. Loopholes and gaps in the system have also allowed issues such as illegal operations, deforestation, land conflicts and labour abuses to persist.



Above: Palm oil plantation with mill and waste facilities, East Kalimantan, Indonesia.

THE RSPO'S RULES ON LEGALITY

The RSPO requires certified operations to comply with all applicable laws and regulations (Criterion 2.1). The rules also require that all palm oil (whether certified or uncertified) supplying a certified mill is sourced from legal and traceable suppliers (Criterion 2.3), including evidence of the legal status of the land. Therefore, any palm oil supplier to a RSPO certified mill should be in legal compliance.

CRITERION 2.1

The Unit of Certification shall operate legally, in compliance with applicable legal requirements and ratified international laws and regulations.

CRITERION 2.3

The Unit of Certification shall source Fresh Fruit Bunches (FFB) from legal and traceable suppliers.

FINDINGS

Our analysis finds that 178 (41 per cent) of the 436 company areas named in Decree No. 36 of 2025 are operated by RSPO member companies, with 95 (22 per cent) of these areas operated by RSPO-certified companies.

Out of 436 company areas listed in Minister of Forestry Decree No.36 of 2025:

- **178 (41%) belong to RSPO member companies**
- **95 (22%) operated by RSPO certified companies**

These 95 areas operated by RSPO certified companies – identified to be owned by 20 palm oil groups – are listed in the Decree as operating on 274,201 hectares of the Forest Area without forest release, an area roughly 1.7 times the size of Greater London.

These groups include some of the palm oil industry's biggest names, such as Wilmar, often described as the world's largest palm oil trader, Musim Mas, one of the largest integrated palm oil producers and traders, and Golden Agri-Resources, one of the world's largest oil palm plantation companies (Table 1).

All of the groups had areas listed to be rejected for release from the Forest Area, with some, such as Musim Mas and Sawit Sumbermas Sarana, having significant areas to be rejected.

Research found that some companies have held RSPO certification since as early as 2010, despite being within Indonesia's Forest Area. In some cases, the areas in the Forest Area were included within the company's certified area; in others, they were excluded from the certified supply base while elsewhere it was unclear if the area in the Forest Area was within the certified area or not.

Regardless, the RSPO standards require all suppliers to a certified mill – both certified and uncertified – to comply with applicable laws. The practice of excluding non-compliant areas that are part of the same company's concession area from being certified has been previously identified as a major loophole in the RSPO system.

We also found in multiple instances that audits failed to mention any reference to the Forest Area, suggesting it was not assessed.



Above, right: new palm oil plantation bordering forested lands, Indonesia.



Right: Oil palm fresh fruit bunches are harvested and transported by trucks to mills for processing.



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Table 1: Companies in Decree No. 36 of 2025 that are RSPO-certified

Palm oil group (RSPO Member)	No. of areas in Decree 36/2025 operated by RSPO-certified companies	Area within Forest Area (ha)	Area in process for release (ha)	Area to be rejected for release (ha)
Austindo Nusantara Jaya (ANJ) – part of First Resources	3	573	510	63
Bumitama Agri	7	8738	7825	913
Cargill	3	2930	1895	8
Dharma Satya Nusantara (DSN)	2	3604	50	3554
Eagle High Plantations	1	1571	1046	525
First Resources	4	2783	2443	340
Gawi Makmur Kalimantan – part of Wings	3	2076	1445	631
Genting Plantations	2	1624	1397	227
Golden Agri Resources (GAR)	16	22,403	20,355	1596
Goodhope Asia	9	26,314	15,166	1363
Inti Indosawit Subur - part of Asian Agri	3	924	789	135
Kuala Lumpur Kepong (KLK)	4	2689	1688	1001
M.P. Evans	3	413	7	406
Musim Mas	7	66,854	43,945	22,909
Sawit Sumbermas Sarana (SSMS) – part of Citra Borneo Indah	11	58,739	41,112	14,052
SD Guthrie	1	3045	1874	1171
S&G Biofuel	4	4087	2080	1858
Triputra Agro Persada (TAP)	2	3161	2384	405
United Plantations	2	6831	6216	412
Wilmar	8	54,842	45,255	3,234
TOTAL	95	274,201	197,482	54,803



New oil palm planting in Kalimantan, Indonesia, with forests on the border.

HOW CERTIFICATION HAS FAILED

We found several ways that companies with operations in the Forest Area appear to have been RSPO certified:

1. **reliance on the company having a right to cultivate (HGU) permit:** relying on the existence of a right to cultivate (Hak Guna Usaha / HGU) permit which is only meant to be issued if land is not in the Forest Area

2. **failure to check operations not in the Forest Area:** the RSPO's National Interpretation for Indonesia makes no specific reference to the Forest Area and it appears company's concession boundaries were not consistently checked for overlap with Indonesia's Forest Area

3. **exclusion of areas within the Forest Area from the certified area:** operations located within the Forest Area carved out of the certified area. This approach overlooks the requirement that all palm oil supplied to an RSPO-certified mill must be supported by evidence of the legal status of the land, irrespective of whether it's from a certified or uncertified area.

4. **allowed to continue with certification as long as some demonstration of progress:** companies allowed to obtain or maintain certification on the basis that they have applied for the area to be released from the Forest Area or could demonstrate some progress, even if ongoing for many years

5. **tolerance due to legal ambiguity and pending legalisation:** allowance of operations in the Forest Area to continue based on uncertainty over the legal status, changing laws and perceived Government tolerance of the operations.
- The RSPO has previously stated its standards are voluntary and “do not extend to enforcing or confirming the legal standing of a company's use of land (which is a mandate only held by the national authority).”





THE RSPO'S WEAK RESPONSE TO DECREE NO. 36 OF 2025

In response to Decree No. 36 of 2025, the RSPO undertook a risk assessment and issued new interim audit guidelines in November 2025 requiring auditors to identify members affected by the Decree and assess their status.

However, the RSPO did not suspend certification for any affected companies at the time or since, nor take a firm stance on the issue, which has been severely criticised by NGOs.

The new audit guidelines mainly allow for companies to remain certified and for any areas still in the Forest Area and not yet released to just be excluded from the certified area – an approach which has been previously highlighted as a way for the RSPO to deal with non-compliant areas. Despite the new guidelines, some new audits do not appear to mention that a company is listed in Decree No. 36 of 2025.

Additionally, the RSPO is not known to have put in place any other additional guidelines for auditors to assess other companies – not listed on the Decree – that may

still be operating in the Forest Area without forest release or that have had land confiscated.

Given the extent of RSPO companies certified already listed in Decree No. 36 of 2025 and the amount of Forest Area now reclaimed, it seems likely there are even more RSPO-certified companies that may still be operating in the Forest Area.

"No firm response from the RSPO regarding the government's findings that hundreds of palm oil companies are operating illegally within forest areas ... RSPO is now at the lowest point of its credibility."

TuK INDONESIA, NOVEMBER 2025

CASE STUDY: PT GLOBALINDO ALAM PERKASA, MUSIM MAS

Decree No. 36 of 2025:

- **total area within Forest Area:** 16,426 hectares
- **in process for release:** 4,458 hectares
- **set to be rejected:** 11,968 hectares.

RSPO Certification:

- **first RSPO-certified:** 25 June 2020
- **RSPO-certified area:** 10,328 hectares
- **certification model:** Identity Preserved.

PT Globalindo Alam Perkasa is within the Forest Area based on overlap with the Indonesia' Government's Forest Area spatial data (Figure 2). It was RSPO certified in 2020. The majority of its area (11,968 hectares) was listed to be rejected for release from the Forest Area based on Decree No. 36 of 2025 and therefore to be taken back by the State.

The company is RSPO-certified under the Identify Preserved model, meaning all the palm oil plantations that supply the mill are certified and therefore should be in compliance with applicable legal requirements. We found no reference in the company's previous audit to it being within the Forest Area nor to any forest release.

LATEST AUDIT

According to its latest RSPO audit conducted in March 2025: "On 18th of March 2025, A council from a combination of government agencies (SatGas Garuda) which led by the arm forces unit had erected a signboard at the company premise at Alam Sahara Estate. The signboard states that, PT GAP land is under the mastery of the Indonesia Government." The audit further notes that the company had not received formal notification of a Government take-over. Media reports indicate the land has since been transferred to the state-owned company PT Agrinas Palma Nusantara.

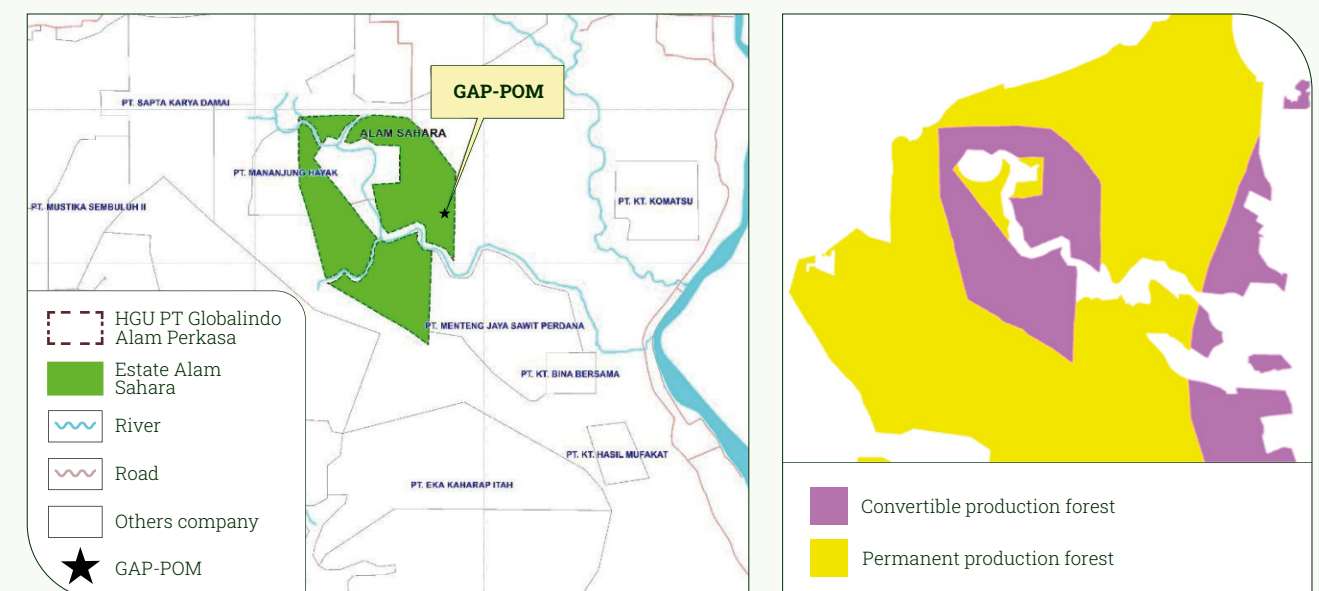
CONCLUSION

PT Globalindo Alam Perkasa sits within the Forest Area and has been RSPO-certified since 2020. Most of the concession was listed for rejection from the forest release process and it appears it may have been taken over by the State, yet the company remains RSPO-certified.

COMPANY RESPONSE

Musim Mas provided a generic response in relation to Decree No. 36 of 2025 (see Summary provided) and did not directly respond to the findings on PT Globalindo Alam Perkasa.

Figure 2: Map of PT Globalindo Alam Perkasa's area, left from RSPO audit, right of Forest Area as of June 2026, showing PT Globalindo Alam Perkasa within Convertible Production Forest Area



CASE STUDY: MITRA MENDAWAI SEJATI – SAWIT SUMBERMAS SARANA (SSMS)

Decree No. 36 of 2025::

- total area within Forest Area: 9,351 hectares
- in process for release: 6,362 hectares
- set to be rejected for release: 2,989 hectares.

RSPO Certification:

- **first RSPO certified:** 27 October 2016
- **RSPO-certified area:** 8,921.38 hectares
- **certification model:** Mass Balance.

PT Mitra Mendawai Sejati (PT MMS) sits within the Forest Area based on spatial overlap with the Forest Area, including both Convertible Production Forest and Permanent Production Forest areas (Figure 3). We found no reference in its audit report at the time of the Decree to it being in the Forest Area or to a forest release permit.

LATEST AUDIT

PT MMS' latest RSPO audit report conducted in July 2025 states that, following negotiations with the Forest Area Task Force, PT MMS is set to be released from the Forest Area; originally 2,989 hectares was set to be rejected according to the Decree. The audit states that payments (i.e. fines) have been made for 7,010.50 hectares and those areas are awaiting decree determination. An invoice is awaited for the remaining area.

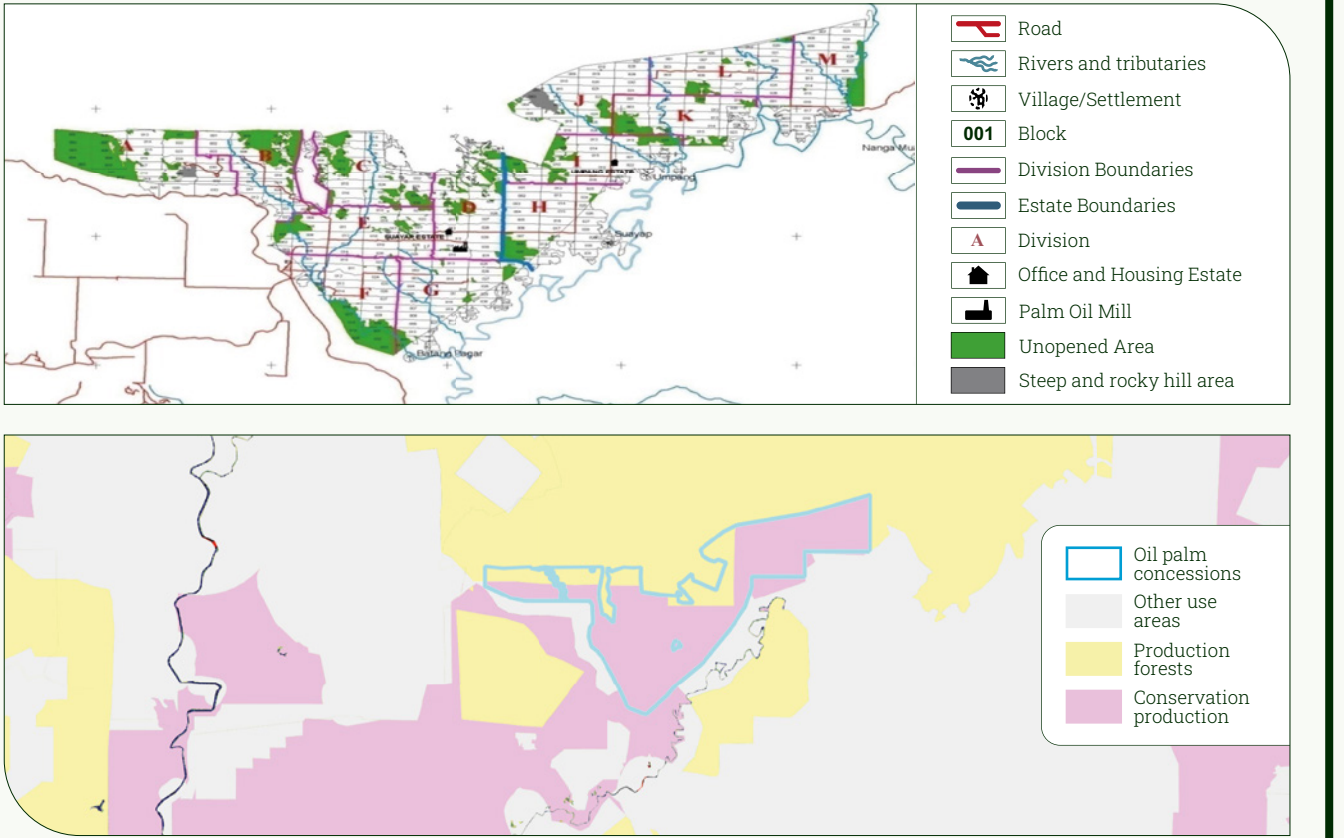
CONCLUSION

This shows the PT MMS was within the Forest Area, yet it has been RSPO-certified since 2016. It is now in the process of being released, according to the latest audit, but this has not yet been completed and not all fines paid. It still remains RSPO-certified.

COMPANY RESPONSE

SSMS did not provide a response to our letter setting out these claims.

Figure 3: Map of PT Mitra Mendawai Sejati's area from RSPO audit report (top), overlap with Forest Area (bottom)



IMPLICATIONS FOR EU AND UK MARKETS

The European Union (EU) adopted the EU Deforestation Regulation in 2023, due to come into effect on 30 December 2026. It explicitly requires palm oil placed on the EU market to have been produced in accordance with the relevant legislation of the country of production.

Equally, the UK in 2021 passed the UK Environment Act which requires forest-risk commodities (such as palm oil) used in the UK to comply with relevant local laws under Schedule 17. The UK Government has recently signalled its intention to publish and consult on the rules that would bring this part of the Environment Act into force.

There are concerns that there will be a reliance on certification for ensuring legality under both EU and UK legislation. Even though the EU has outlined

that certification schemes can be used as part of a risk assessment, they do not replace a company's responsibility for due diligence.

Given the RSPO has certified companies which have been operating in the Forest Area and that it is seemingly not robustly identifying all companies still in the Forest Area, still undergoing legalisation or with confiscated land, it cannot be relied on for ensuring the full legal compliance of palm oil operations under such regulations.

METHODOLOGY

We analysed Minister of Forestry Decree No. 36 of 2025 by assessing whether a company listed in the Decree was listed as being RSPO certified on 6 February 2025 when the Decree was released.

If the company itself was not listed as RSPO-certified, we then checked for any RSPO-certified mills which are part of the same corporate group and whether the company forms part of the certified supply base of that mill.

We then looked at the RSPO audit report to determine if the location (province and regency) was the same as listed in Decree No. 36 of 2025. On this basis, we determined how many company areas listed in Decree No. 36 of 2025 were also RSPO-certified companies at the time.

THE RSPO'S RESPONSE

The RSPO responded to state that Decree No. 36 of 2025 is subject to change as companies clarify the status of areas, that the Decree is an indicative document that forms part of a recent large-scale enforcement and legal verification process and is, in parts, still contested. It further stated that the cases in it are not all alike and therefore the RSPO's approach and interim guidelines are based on this rather than applying a single outcome to all cases.

The RSPO emphasised that it is identifying and addressing certified companies with operations in the Forest Area and that its certification process consistently evaluates legal compliance and is designed to be relied upon alongside enforcement of national law. Its interim audit guidelines are the current, specific directions for certification bodies on operations in the Forest Area in response to the Decree, ahead of any update to the RSPO's National Interpretation for Indonesia itself and should not be interpreted as a finding or declaration of illegality.

Furthermore, it stated that Decree No. 36 of 2025 does not automatically invalidate previously obtained land rights permits (HGU) and their validity remains intact pending a decision from the Government.

The RSPO also noted that it shares EIA's objective of ensuring that certified supply chains are grown on legally held land and the interim guidelines are a pragmatic solution to the unique regulatory changes in Indonesia. It said the issue addressed in this report has been identified and is being actively managed.

The full response from the RSPO [can be found here](#).



COMPANY RESPONSES

We contacted all the 20 palm oil groups identified to have RSPO-certified companies within the Forest Area based on Decree No. 36 of 2025 (see Table 1), with responses from the following:

- **Bumitama** stated it has consistently operated in accordance with the applicable legal and regulatory framework and is committed to complying with applicable RSPO requirements. It stated it believes that the inclusion of an area within Decree No. 36 of 2025 should not in itself be interpreted as operating illegally within the Forest Area, determination of the current legal status of the land or in breach of RSPO requirements. It noted the complex regulatory history in Indonesia that has resulted in overlaps and inconsistencies, the need to assess the full legal framework and that a land rights permit (HGU) remains a legally recognised land title. It further stated it considers inclusion alone in the Decree insufficient to determine non-compliance with RSPO requirements and that the RSPO has recognised the complexity of the issue through its 2025 interim audit guidelines.
- **Cargill** stated that Decree No. 36 of 2025 is part of an ongoing regulatory process and that it continues to engage with the relevant authorities and follow the applicable processes and comply with applicable RSPO requirements.
- **Dharma Satya Nusantara** stated that for one of its concession areas, the area within the Forest Area is in its land rights permit (HGU) area but remains forested and has never been converted to palm oil production. For the other concession area, the area in the Forest Area was initially classified as other land use (APL) and then reclassified as Forest Area in 2012. Due to the overlapping land use designations, including a social forestry permit issued in 2017, the company applied for the area in the Forest Area to be excluded from its land rights permit (HGU) in 2022, which was approved, and DSN has sent a clarification to the Government that there are no areas designated as Forest Area within this concession area.
- **Eagle High Plantations** stated it is committed to resolving the status of the area in Decree No. 36 of 2025 in accordance with applicable laws and regulations and continues to engage with authorities and is committed to complying with the RSPO Principles and Criteria, noting the RSPO's interim audit guidelines.
- **First Resources, including Austindo Nusantara Jaya** stated it is committed to complying with all Indonesian laws and regulations and the RSPO requirements including the interim audit guidelines relating to Decree No. 36 of 2025.
- **Gawi Plantations (part of Wings)** stated its area in the Forest Area results from discrepancies in spatial planning and the HGU certificate remains legally protected. Its areas listed for release and rejection in Decree No. 36 of 2025 are still in the determination stage and lack a final, legally binding court ruling.

- **Golden Agri Resources** stated it understands Decree No. 36 of 2025 to be an indicative list of entities which had previously submitted applications to the Ministry of Forestry for release or change of forest area status many several decades ago. The company noted the complex historical context and that a land rights permit (HGU) remains a legally recognised land title. It further stated it is committed to complying with all applicable Indonesian laws and regulations and the RSPO's Principles and Criteria, acknowledging and supporting the RSPO's interim audit guidelines in relation to Decree No. 36 of 2025.
- **Goodhope Asia** stated that classification of plantation areas as Forest Area should not, by itself, be taken as evidence that activities were conducted unlawfully, noting that due to conflicting Government maps, certain plantation lands were categorised as Forest Areas. It further stated it does not consider the inclusion of a plantation area in a Government forestry decree, by itself, to be a breach of the RSPO's rules or sourcing from an illegal supplier. It said it remains committed to full compliance with the RSPO Principles and Criteria.
- **Inti Indosawit Subur (part of Asian Agri)** stated the areas were originally classified as other land use areas (APL) and, due to subsequent revisions, were reclassified as Forest Area (Kawasan Hutan). It said it has complied with the relevant processes and affected areas have been relinquished to the Government in 2025 and are no longer part of RSPO-certified areas. Asian Agri said it is committed to compliance with applicable Indonesian laws and regulations, as well as the requirements of the certification systems to which it subscribes.
- **Kuala Lumpur Kepong** stated it operates in compliance with all laws and regulations in Indonesia and RSPO requirements, including the interim audit guidelines in relation to Decree No. 36 of 2025, stating that the Decree was the status of companies applying for forestry licenses including those undergoing clarification or administrative processes.
- **Musim Mas** stated all operations have always operated legally and in compliance with applicable regulations, obtaining the necessary licenses and permits, including land rights permit (HGU), and that its operations are also certified under the Indonesian Sustainable Palm Oil (ISPO) scheme which requires absolute compliance with all applicable laws and regulations.
- **M.P. Evans** stated the importance of considering the historical development of Indonesia's forestry administration, land governance and spatial planning and that it continues to cooperate with the relevant authorities regarding the areas in Decree No. 36 of 2025 and follow the applicable processes. It further stated it follows the RSPO's interim audit guidelines in relation to Decree No. 36 of 2025 which were developed following extensive multi-stakeholder consultation and therefore provide an assurance framework for addressing these complex regulatory circumstances.

- **SD Guthrie** stated it disagrees it has operated unlawfully or in breach of any RSPO requirements, with rights and licenses remaining valid and effective, and that these have not been revoked or cancelled. It said it operates pursuant to valid and subsisting rights and licenses and remains committed to conducting its operations in full compliance with all applicable laws and regulations, as well as the requirements of the certification schemes and sustainability commitments to which it subscribes. In relation to Decree No. 36 of 2025, it stated that matters relating to this are currently being addressed through applicable governmental processes.
- **United Plantations** stated that for its areas it is a result of incompatibility between the provincial spatial level plan and forest land use plan, with the issue coming to light in 2009, and does not arise from illegal occupation or unauthorised development. Since then, it has taken all the necessary steps to resolve the issue in line with Indonesian Government regulations. The company further stated areas inside the Forest Area as identified in Decree No. 36 of 2025 are currently excluded from

the scope of RSPO certification. For one of its areas, it stated it has obtained approval for release in 2023 and for the other it has made payment and is awaiting official approval of the forest release but has yet to receive any formal decision or notification from the Government setting out the legal basis or reasons for why part of the area was listed to be rejected for release in the Decree. It said it remains fully committed to compliance with Indonesian law, the RSPO Principles & Criteria and constructive engagement with the relevant Indonesian authorities.

- **Wilmar** stated it has consistently complied with all applicable laws and regulations and remains committed to complying with the laws and regulations of Indonesia. It said Decree No. 36 of 2025 must be considered in the broader legal and historical context and that it has followed and fulfilled the requirements set out in the RSPO interim audit guidelines on Decree No. 36 of 2025.
- **Four companies, including Sawit Sumbermas Sarana (SSMS)**, did not respond to our request for comment.

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