

Table 1. Summary of due diligence pathways 2 and 3 report										
Pathway used	Type of Assessment	Date of Due Diligence Assessment (yyyy-mm-dd)	Primary Raw Material "common name (latin name)"	Risk Factor Assessed	Country of location/production (select "Fishery" if Marine primary raw material)	FAO Fishing area (if Marine primary raw material)	Summary description of risk assessment (max 1500 characters)	Links to any publicly available resources used	Summary description of any measures taken and their effectiveness (max 1500 characters)	Summary description of implemented monitoring program (max 1500 characters)
		2025-04-23	Skip Jack Tuna (<i>Katsuwonus pelamis</i>)		Indonesia	Indonesia WPP-RI 715	PT. Delta Pacific Indotuna (PT. DPI), led by Mr. Abdul Khalid, is a fish processing company that does not own its own fishing fleet. All fish processed are sourced from individual fishers and fishing companies in Bitung and as far as Papua. PT. DPI operates both a can manufacturing plant and a fish processing facility. The company produces export-grade canned tuna, mainly for Middle Eastern markets. The facility has a daily tuna processing capacity of 50 tons and produces approximately 6 tons of fish meal per day. The site covers 4.4 hectares in Bitung City, North Sulawesi Province, and was established in 2006		PT. Delta Pacific Indotuna (PT. DPI) processes tuna sourced from the waters surrounding North Sulawesi, Papua, and other tuna-producing regions. The company only processes three types of tuna: primarily Skipjack Tuna (Cakalang), followed by Yellowfin Tuna and Bigeye Tuna. Skipjack Tuna accounts for the largest share, comprising up to 85% of the total tuna processed at PT. DPI. The company holds contracts with multiple tuna suppliers in Bitung City and surrounding areas. Tuna fish meal is the final product processed from the residual parts of the fish, including the head, guts, gills, skin, fins, bones, backbone, and dark meat. PT. DPI categorizes production based on the type and size of the tuna, ensuring	PT. DPI conducts strict supervision regarding the types of fish, areas, and fishing gear used by fishermen and suppliers of fish raw materials. This aims to maintain product quality, commitment to national and international regulations, and increase the marketability of products produced by PT. DPI. Each supplier reports the company's legal documents, fishing fleet, and also the minutes of each fishing session. The legal documents for each fleet provide official information about fishing gear, fleet specifications, and also the areas that are permitted fishing areas. Nationally, several regulations that form the basis for fishing companies and fishermen are: 1. Government Regulation of
Pathway 2 Sector/Industry/Fishery assessment	Marine Primary Raw Material			Legal		Indonesia WPP-RI 716	The social risks associated with PT. Delta Pacific Indotuna are classified as low risk. The company has established clear labor regulations and maintains good relations with the surrounding community and relevant stakeholders. Its Corporate Social Responsibility (CSR) program is functioning fairly well, though there remains room for improvement.		One noted weakness is the absence of an official community grievance procedure. However, in practice, grievance handling has been proceeding relatively effectively. Community participation has been consistently active in supporting factory operations and CSR activities, particularly during major religious and national celebrations. Local residents are prioritized in the recruitment process for production workers.	Implementation of regulations on employment, community development programs, especially empowerment of local fishermen through optimization of Community Social Responsibility funds in accordance with the regulations of the Ministry of Manpower and related Ministries of the Indonesian government.
				Environmental			Control over environmental regulatory compliance, water and energy use, and waste management systems. Environmental aspects related to the fish processing operations—from raw fish to canned fish and fish meal—are critical in maintaining the quality and consistency of the final products. PT. DPI holds various documents and certifications demonstrating its compliance with environmental management and monitoring standards. In recognition of its environmental compliance efforts, PT. DPI has received a "Blue PROPER" rating from the Indonesian Ministry of Environment and Forestry, reflecting adherence to environmental regulations.		The PROPER Blue rating indicates that PT. Delta Pacific Indotuna (DPI) has fulfilled the basic obligations for environmental management in accordance with the prevailing regulations. This designation is based on five key criteria outlined by the Ministry of Environment and Forestry (KLHK) — now known as the Ministry of Environment — through the Corporate Performance Rating Program in Environmental Management (PROPER). These five criteria include: 1. Possession of a valid environmental permit. 2. Implementation of liquid and solid waste management in accordance with quality standards. 3. Air pollution control in compliance with regulations.	The Company's compliance with environmental governance regulations complies with the provisions of the Ministry of Environment. Regular monitoring of the factory's wastewater quality is carried out to prevent water pollution affecting the surrounding community. Furthermore, efforts are being made to minimize air pollution (odor) by properly treating fish waste, ensuring proper management.

Pathway 2 Sector/Industry/Fishery assessment	Marine Primary Raw Material	2025-04-24	Skip Jack Tuna (<i>Katsuwonus pelamis</i>)	Legal	Indonesia	Indonesia WPP-RI 715	PT. Samudra Mandiri Sentosa is a privately-owned company operating in the canned fish industry, specifically focused on tuna canning (Canning Fish) and fish meal production. PT. Samudra Mandiri Sentosa was previously a continuation of PT. Samudra Sentosa, originally established by the Damalerio Congson family, Filipino nationals who also own Damalerio Fishing Corporation Tuna Venture (DICTV), a tuna fishing company in the Philippines. DICTV has operated for over 40 years and is recognized as a pioneer in purse-seine fishing operations in the southern Philippine waters. PT. Samudra Mandiri Sentosa was established in 2012. Initially, the company engaged in fish capture operations in various regions of Indonesia. However,		The fish processed by PT. Samudra Mandiri Sentosa (PT. SMS) comes from various fishing companies, most of which are owned and operated by close family members. As a result, the supply of fish as raw material has never been lacking. The fish primarily originates from the waters of Maluku and Sulawesi, in accordance with the Regulation of the Minister of Marine Affairs and Fisheries of the Republic of Indonesia Number 36 of 2023 concerning the Placement of Fishing Gear and Fishing Aids in Measured Fishing Zones and the Fisheries Management Areas of the Republic of Indonesia in Inland Waters. The fishing activities are conducted in Zone 2 (WPP-NRI 715), which includes the Sulawesi Sea and the northern waters of Halmahera Island, and	The initial step in the fresh fish production process at PT. Samudra Mandiri Sentosa involves sourcing raw materials from the catch of subsidiary-owned vessels and from fish suppliers (locally known as "tibotibot"). The raw fish is first sorted by species, then placed into the vessel's hold (palka). The fish is subsequently cleaned and stored in cold storage before being transported to PT. SMS for processing. Upon arrival, the raw material is removed from the vessel's hold and sorted according to quality. The sorted raw materials are classified into four categories based on the color of the fish: ● Grade A: First Quality ● Grade B: Second Quality ● Grade C: Third Quality ● Reject Fish: Non-export
				Social		Indonesia WPP-RI 716	All indicators related to workers' rights and working conditions have been fully met by PT. Samudra Mandiri Sentosa. Community Social Responsibility is running well		Conducting periodic checks on SOPs for employee/manpower development and adapting to the latest government regulations on employee rights and obligations. Increasing the participation of the community around the factory in order to have a positive impact on the development of the community's economy. The fulfillment of all indicators leads to the conclusion that the business activities of PT. Samudra Mandiri Sentosa Indonesia fall under the LOW RISK category, with several brief notes presented in the questionnaire.	
				Environmental			Control over environmental regulatory compliance, water and energy use, and waste management systems		PT. Samudra Mandiri Sentosa was awarded the PROPER BLUE rating for the period of 2023–2024. This recognition serves as evidence of the company's compliance in environmental management and monitoring, in accordance with regulations issued by the Ministry of Environment and Forestry (KLHK). PT. SMS conducts routine monitoring of environmental quality, including wastewater, seawater, and air emissions at several designated monitoring points that have been approved in the company's environmental documents.	
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-03-04	Wheat (<i>Triticum aestivum</i>)	Legal	Indonesia		The due diligence results indicate that PT Agri First Indonesia (AFI) has met the majority of legal compliance indicators. The company holds all required business licenses and operational permits		Regarding labor law compliance, 31 out of 33 indicators were fulfilled, with an overall compliance rate exceeding 80%. Two areas require further attention: ●No supporting evidence was available to confirm that employee overtime is entirely voluntary. ●Some employees were found to have worked overtime exceeding the 12-hour weekly limit. Additionally, PT AFI employs no child or underage workers, thereby fully meeting all indicators related to child labor	The company always strives to comply with the Ministry of Manpower's regulations regarding workers' rights and obligations. All regulations regarding the company's legality are constantly updated in accordance with applicable regulations.
				Social			the review concludes that PT AFI's operations present a LOW RISK profile from a social compliance standpoint, though several areas still require improvement to meet best-practice standards.		First Indonesia (AFI) has fulfilled 38 out of 45 indicators, achieving a compliance rate above 80%. Seven indicators remain below the threshold, including. Withholding of wages, property, or benefits upon employee resignation until company assets are returned. Lack of a formal assessment for mental health risks. Absence of a lactation room. No existing labor union. No evidence provided regarding the promotion of collective bargaining rights, non-interference with the formation or functioning of labor organizations, or mechanisms supporting such rights in regions with legal restrictions on unionization of the eight indicators related to grievance mechanisms, six have been met (>80% compliance).	Monitoring and evaluation efforts are always carried out, especially for the process. ●Community engagement to identify and mitigate social impacts. ●Availability of accessible grievance information for local communities. ●Communication of grievance mechanisms. ●Procedures that ensure confidentiality and protection for whistleblowers

				Environmental			Overall, PT Agri First Indonesia complies with national environmental regulations governing environmental protection and management. The company has secured the following environmental documents: •Environmental Impact Assessment (AMDAL), Environmental Management Plan (RKL), and Environmental Monitoring Plan (RPL) from the plant's construction phase (2020) •BKL-UPL reports (Environmental Management and Monitoring) prepared biannually •Bintek documentation for the storage of hazardous and toxic waste (B3)		Water Sources In terms of water resource management, PT Agri First Indonesia has identified all sources required for its operations. Water is supplied from surface sources managed and treated by Medan Industrial Estate (KIM) and delivered through a piped system. Currently, the company does not have a wastewater management plan for domestic effluents nor rainwater harvesting system for non-potable use. However, since operations began, there has been no water supply shortage. KIM provides a consistent flow year-round, even during dry seasons. Energy Sources PT Agri First Indonesia has identified all energy sources used, including diesel, gasoline, natural gas, and electricity. To	•While the company has not conducted a water supply risk assessment, a mitigation measure is in place through a backup water tank (>3,000 liters) with monthly quality testing. Daily water consumption is recorded and summarized monthly, but not yet in accordance with ASC reporting formats, and has not been submitted. •All waste types are identified, separated into hazardous and non-hazardous categories, and appropriate disposal methods are in place. Resource recovery is practiced where possible. •A documented Waste Management Plan (WMP) has not been fully developed or implemented, limiting systematic waste avoidance and recovery. •The company maintains full
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-03-06	Wheat (Triticum aestivum)	Legal	Indonesia		PT Bungasari Tbk. Indonesia has fulfilled the majority of legal compliance indicators. The company holds valid operational licenses and permits in accordance with applicable laws and government regulations		A total of 31 out of 33 labor law compliance indicators have been met, with an overall fulfillment rate above 80%. Indicators that have not been fully met include the absence of a Standard Operating Procedure (SOP) governing voluntary overtime (i.e., without coercion from the company) and overtime limits exceeding 12 hours per week. PT Bungasari Tbk. employs no child or underage workers; thus, all indicators related to child labor have been fully satisfied.	PT Bungasari Tbk has demonstrated high compliance with licensing and child labor protection requirements, as well as achieving most labor indicators. However, internal monitoring needs to be strengthened by developing SOPs for voluntary overtime, adjusting overtime limits, and strengthening internal monitoring and reporting systems.
				Social			This review concludes that PT Bungasari Tbk's business operations fall under the LOW RISK category, although several outstanding indicators still require improvement.		A total of 39 out of 45 indicators related to workers' rights and working conditions have been fulfilled by PT Bungasari Tbk, with a compliance rate of over 80%. Unmet indicators include the appointment of an independent doctor by applicants (health checks are conducted by a doctor appointed by PT Bungasari Tbk), the absence of a lactation room, and four indicators related to labor organizations/unions. Out of 8 grievance mechanism indicators, only 5 have been fulfilled by PT Bungasari Tbk. The unmet indicators include the absence of an SOP for dialogue between parties, and the lack of a grievance committee (complaints are investigated and resolved internally by the company without transparency). Most	Although PT Bungasari has met most indicators related to workers' rights and working conditions, significant deficiencies remain, particularly in the following areas: Freedom of association and protection of union officials. A transparent grievance mechanism involving independent parties. Supportive facilities for female workers, such as a lactation room. Involvement and positive impact on the local community. This situation highlights the need for improvements in the implementation of monitoring programs to ensure the comprehensive and sustainable fulfillment of workers' rights.
				Environmental			In general, PT Bungasari Tbk complies with environmental regulations governing environmental protection and management, as evidenced by the possession of several key environmental documents: •Environmental Impact Assessment (AMDAL), Environmental Management Plan (RKL), and Environmental Monitoring Plan (RPL) from the plant's construction phase (2020) •BKL-UPL documentation (semiannual environmental monitoring and management reports) •Bintek documentation for hazardous waste (B3) storage •ISO 14001 certification (integrated across plants in Medan, Cilagan, and Makasar) •Green Industry Standard (latest certification as of December		Water Sources In terms of water resource management and utilization, PT Bungasari Tbk has identified all water sources required for its operations. Water for plant operations and supporting activities is supplied from surface water processed and distributed by Medan Industrial Estate (KIM) through a centralized pipeline system. Routine water use includes domestic needs, production, equipment cleaning, fire hydrants, and landscaping. Energy Sources PT Bungasari Tbk has identified all energy sources used, including diesel, gasoline, natural gas, electricity, and others. For energy efficiency, the company has installed solar panels for lighting and uses LED lights. As part of its carbon	PT Bungasari has implemented a fairly comprehensive resource management infrastructure: Water: Utilizing a centralized network system from KIM facilitates management and consistency of supply. Energy: The rooftop solar PV and absorption chiller system initiatives represent concrete steps in the clean energy transition and efficiency, which also supports the achievement of the SDGs and green industry. Waste: The existence of liquid and solid waste management schemes through external partners demonstrates a system of environmental responsibility, although further information on waste reduction or recycling could be areas for improvement.
Pathway 2 Sector/Industry/Fishery assessment	Plant Primary Raw Material	2025-03-05	Rice (Oryza sativa L.)	Legal	Indonesia		PT. Kawan Kaya Dedak has not met most of the indicators related to legal compliance (including licensing and labor law adherence)		The company failed to present the required SOPs during the due diligence process and refused to answer many of the questions posed. The assessment concludes that the business operations of this supplier are classified as HIGH RISK.	The company legally did not show good faith to show all its documents and when asked to show them they refused.

				Social			PT. Kawan Kaya Dedak has not met most of the indicators related to social responsibility (such as workers' rights and working conditions, grievance mechanisms, and community impact).		The company failed to present the required SOPs during the due diligence process and refused to answer many of the questions posed. The assessment concludes that the business operations of this supplier are classified as HIGH RISK.	The company socially cannot show documents related to social activities related to the workforce.
				Environmental			In general, PT. Kawan Kaya Dedak has partially complied with environmental regulations related to environmental protection and management, including possession of environmental documents during the initial factory construction phase such as Environmental Impact Assessment (AMDAL), Environmental Management Plan (RKL), and Environmental Monitoring Plan (RPL).		Water Sources For water resource management and utilization, PT. Kawan Kaya Dedak has identified all necessary water sources. Operational and support activities are supplied with surface water managed and treated by the Regional Water Utility (PDAM) of Serang Bedagaj Regency and distributed via pipelines to the factory. Daily water usage includes domestic needs, production processes, machine washing, and plant irrigation. However, there is no wastewater management plan or rainwater harvesting system in place for reuse. Energy Sources PT. Kawan Kaya Dedak has identified all energy sources such as diesel, gasoline, electricity, and others. However, the company has not implemented solar panels for lighting and has only partially switched to LED lighting. No carbon emission reduction programs have been implemented.	The company has basic resource identification and waste handling processes but lacks key environmental management components such as wastewater treatment, renewable energy adoption, carbon reduction initiatives, and compliance permits for hazardous waste.
Pathway 2 Sector/Industry/Fishery assessment	Plant Primary Raw Material		Rice (Oryza sativa L.)	Legal	Indonesia		PT. Usaha Tani Makmur has not met most of the required indicators related to legal compliance (licensing and labor law adherence).		The supplier was unable to provide the required SOPs during the due diligence process and declined to answer many of the questions presented. The assessment concludes that this supplier's business operations are classified as HIGH RISK.	PT. Usaha Tani Makmur was unable to provide the data necessary to prove its compliance with the law. This indicates the absence of an effective legal compliance monitoring mechanism—either in the form of permit documentation, standard operating procedures, or evidence of compliance with laws and regulations.
				Social			PT. Usaha Tani Makmur has not met most of the required indicators related to social responsibility (workers' rights and working conditions, grievance mechanisms, and impact on the local community).		The supplier was unable to provide the required SOPs during the due diligence process and declined to answer many of the questions presented. The assessment concludes that this supplier's business operations are classified as HIGH RISK.	Based on the combination of low indicator compliance, lack of SOPs, and poor transparency, the company's social monitoring program is deemed ineffective and high risk.
				Environmental			PT. Usaha Tani Makmur has partially complied with environmental regulations governing environmental protection and management. The company possesses environmental documentation from the initial construction phase of the factory, including Environmental Impact Assessment (AMDAL), Environmental Management Plan (RKL), and Environmental Monitoring Plan (RPL).		Water Sources Regarding water resource management and utilization, PT. Usaha Tani Makmur has identified all necessary water sources. Water for factory operations and supporting activities is sourced from surface water managed and treated by the local water utility (PDAM) of Serang Bedagaj Regency, and then distributed to the factory via pipelines. Energy Sources PT. Usaha Tani Makmur has identified all energy sources, including diesel, gasoline, electricity, and others. While the company has adopted LED lighting to improve energy efficiency, it has not yet implemented solar panels for lighting. No carbon emission reduction programs have been implemented in the factory's surrounding environment. Industrial Waste PT. Usaha Tani Makmur does not generate process wastewater.	The company has basic resource identification and waste handling processes but lacks key environmental management components such as wastewater treatment, renewable energy adoption, carbon reduction initiatives, and compliance permits for hazardous waste.
Pathway 3 Ingredient Manufacturer assessment	Ingredient Manufacturer	2025-03-11	Wheat (Triticum aestivum)	Legal	Indonesia		PT. Nippon Indosari Corpindo, widely known by its brand Sari Roti, operates in the breadcrumb and related derivative products industry, such as dry crumb. The company has complied with the majority of environmental regulations governing environmental protection and management. Based on the investigation results, more comprehensive mitigation measures are needed to achieve higher sustainability standards.		The legal risk faced by PT. Nippon Indosari Corpindo (Sari Roti) is classified as low. The company has complied with most applicable regulations concerning operational permits, including environmental aspects and the safe management of raw materials.	With an internal audit system, whistleblowing system, regulatory compliance, environmental management, and product quality and safety certification, PT Nippon Indosari Corpindo has implemented a comprehensive and effective legal monitoring program. This is the primary reason for the company's low legal risk classification.

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