



Sustainable Forest Management Policy

Action Plan 2015



APRIL 





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FOREWORD

12 March 2015

Following the Stakeholder Advisory Committee's (SAC) December 2014 meeting and the subsequent publication of its recommendations relating to the KPMG Performance Registrar Inc. (KPMG) specified auditing procedures on APRIL's Sustainable Forest Management Policy (SFMP) implementation, we are pleased to enclose an Action Plan outlining immediate and future steps as well as completed actions. This Plan is submitted in accordance with APRIL's SFM Policy Verification Process.

In compiling this Plan, we have spent considerable time with our operations teams to ensure that the actions to be implemented or already underway are scoped and resourced, achievable, and that there are timelines and accountabilities in place. As well as working closely with operations teams, we have sought the verification of KPMG to ensure that the activity outlined in the Action Plan accurately aligns with the SAC's recommendations. Correspondence from KPMG summarising the status of Action Plan and confirming their assessment is enclosed. KPMG will conduct a follow-up assessment of the Action Plan's implementation in May 2015.

We look forward to reporting the progress against the Action Plan as well as our broader SFMP commitments at the next SAC's meeting in May 2015.

With best wishes,

Praveen Singhavi

President, APRIL Group





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March 12, 2015

Mr. Praveen Singhavi
President, APRIL Group

Dear Mr. Singhavi:

Re: Final SAC Recommendations on APRIL's Sustainable Forest Management Policy Implementation dated December 10, 2014

APRIL has prepared an Action Plan to address recommendations made by the Stakeholder Advisory Committee (SAC) in its final report on SFM Policy implementation dated December 10, 2014.

In accordance with the agreed verification methodology, KPMG PRI's role in relation to the Action Plan is to:

review the analyses and Action Plan developed to determine whether the analyses are consistent with our understanding of the findings and related circumstances and that the Action Plan is designed to address key elements of the findings;

formally indicate our conclusions with respect to the Action Plan for each SAC recommendation; and,

conduct a follow-up assessment on the status of APRIL's response to the SAC recommendations in order to provide an interim report on progress to the next SAC meeting in May, 2015.

This letter serves as confirmation that we have completed our assessment of the Action Plan associated with each SAC recommendation and concluded that the analyses are consistent with our understanding of the findings and related circumstances and that the Action Plan is designed to address key elements of the findings.

We will conduct the follow-up assessment of Action Plan implementation in May of 2015.



Summary of Topics Covered by SAC Recommendations and Status of KPMG Review of Action Plan

Topics covered by SAC recommendations	Action Plan completed by APRIL and reviewed by KPMG PRI	Comments on Action Plan
Mixed hardwood and HCV sourcing commitments	Yes	<p>APRIL and long-term supplier concessions completed their MHW harvesting for plantation establishment in 2014.</p> <p>Risk based de minimis rules are being developed for existing plantation concessions to manage risk to HCVs from small scale MHW removal for operational reasons.</p> <p>The one active short term supplier of MHW has been requested to submit its HCV report to the HCVRN to assess whether it is consistent with their review process requirements.</p> <p>Any future short term suppliers will require an HCV report reviewed by the HCVRN prior to the initiation of harvesting..</p>
Commitments to Transition to Full Reliance on Plantation Fibre	Yes	The Action Plan demonstrates continued focus on reducing the transition timeline to full reliance on plantation fibre.
Forest Protection and Conservation Commitments	Yes	The Action Plan includes the initiation of a plan to manage conservation values at the landscape level.
Peatland Management Commitments	Yes	The Action Plan includes the sharing of evolving best practices across all suppliers.
Regulatory Compliance and Certification Commitments	Yes	The Action Plan includes additional resources for increased short-term supplier inspections.
Social Commitments	Yes	The Action Plan includes increased procedural guidance to address the resolution of complex land use disputes.
Transparency Commitments	Yes	The Action Plan includes provisions for increased transparency and engagement of stakeholders in the SAC process.
Commitments in Relation to Royal Golden Eagle Group	Yes	The implementation of actions in relation to this recommendation is the responsibility of Royal Golden Eagle Group



The responsibilities in relation to the Action Plan are as described in the table below.

Action plan responsibilities

APRIL Responsibilities	KPMG PRI Responsibilities	SAC Responsibilities
APRIL is responsible for the content of the Action Plan, monitoring implementation of the Plan, amending the Plan as necessary to meet the spirit and intent of the SAC recommendations and preparing a report on Action Plan progress in May 2015.	KPMG is responsible for conducting specified auditing procedures on APRIL's report on Action Plan progress in May 2015 and preparing an interim report on Action Plan implementation for the next SAC meeting in May 2015	The SAC is responsible for reviewing APRIL's progress in addressing recommendations in May 2015 and preparing a public report on progress, including any additional activities that are recommended to meet the spirit and intent of the SFM Policy.

Please do not hesitate to contact me should you have any questions regarding the action planning process and its linkage to the Stakeholder Advisory Committee's role in monitoring implementation of APRIL's SFM Policy commitments.

Yours very truly

Chris Ridley-Thomas
President, KPMG Performance Registrar Inc



sustainable
forest
management
policy
action plan
2015



APRIL SFM Policy Commitments

APRIL sources fibre from non High Conservation Value Forest ("HCVF") areas that have been identified through independent HCV assessments, based on Indonesian HCV toolkit and peer reviewed by HCV Resource Network. From 28th January 2014, APRIL declares a moratorium in concession areas throughout APRIL's fibre supply chain where HCV assessments have not been completed.

SAC Recommendation

APRIL should clarify how its HCV (High Conservation Value) commitment affects its existing concessions.

Mixed hardwood (MHW) from older concessions that have not been subject to an HCV assessment should not be logged. De minimis rules should be established for those cases where isolated very small patches of MHW may be cleared, where they are impacting operational efficiency, but only once a risk-based assessment of the potential for HCV values has identified that these are not present in the stand.

Per prior SAC recommendations, the HCV Resource Network (HCVRN) peer review process should be used for all future peer reviews, rather than using individuals listed by the HCVRN.

The HCV assessment of PT Adindo Hutani Lestari (AHL) concession should be subject to an additional review by the HCVRN.

Analysis of Issues Identified

HCV process evolution in APRIL:

- Prior to 2005: All concessions developed during this period went through macro-micro delineation and environmental assessment (AMDAL) per Indonesian Government regulation;
- 2005-2013: APRIL adopted HCV Policy in 2005 for all its own concessions. All APRIL new concessions developed during this period were HCV-assessed. Since 2009, when the HCV Indonesian toolkit was established, APRIL adopted this toolkit;
- 2014 onwards: All new concessions, including all supply partners, developed during this period were HCV-assessed in accordance with our original interpretation of the SFM Policy by independent consultants as per Indonesian toolkit and peer-reviewed by technical panel members of HCVRN; and

- August 2014 onwards: Per SAC recommendation, any new concessions will be subjected to HCV assessment and peer reviewed through the HCVRN.

Approximately 50,000 m³ of residual MHW, or less than 1% of fibre supplied to the mill, came from small scattered left-over operational areas of older concessions established prior to the initiation of HCV processes in 2005. A formal mechanism is required to ensure that any residual MHW removed from these sites is de minimis in nature and is not associated with HCV values.

APRIL Action Plans	For APRIL and APRIL long term supplier concessions, harvesting of MHW has been completed as of December 31, 2014.	Already Completed
	No new suppliers are allowed to deliver MHW unless they have undertaken HCV assessments that have been peer reviewed through the HCVRN.	Immediate
	For the one existing short-term supplier actively harvesting MHW at the time of the HCV assessment in 2014, per SAC recommendation, APRIL has sent a letter asking the supplier to submit the current HCV report to the HCVRN to assess whether it is consistent with their review process requirements.	Already Completed
	Once the results of this assessment are available, APRIL will determine what, if any, additional actions are required to bring the management of HCVs on the concession in line with HCVRN review process requirements.	Immediate
	For established concessions where extraction of residual MHW from scattered left-over operational areas is required for operational efficiency, APRIL will establish risk-based de minimis rules that limit any small amounts of extraction of MHW to areas harvested that are less than 2% of the annual volume of each concession area and for which a risk-based assessment has confirmed that the stand is isolated or degraded and that there are no HCV values present.	Immediate

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

APRIL SFM Policy Commitments

APRIL sources fibre from non High Conservation Value Forest ("HCVF") areas that have been identified through independent HCV assessments, based on Indonesian HCV toolkit and peer reviewed by HCV Resource Network.

SAC Recommendation

APRIL should review its planning processes to determine how MHW stands were scheduled for logging when internal monitoring data identified the presence of an IUCN red listed species in the area.

APRIL has a number of management systems designed to monitor both performance and forest condition. However, additional emphasis needs to be placed on using the information to maximise the effectiveness of the systems, e.g. using collated monitoring data to assess whether proposed logging activities have the potential to create impacts on locally present listed species.

Analysis of Issues Identified

APRIL undertakes monitoring for red listed species, records the presence of red listed species at a specific site and incorporates this information into the operational planning. For this particular instance, this information (i.e. the presence of wildlife) did not feed into the operational planning. An improved mechanism is required to ensure that spatial monitoring data is available to operational planners when developing sites for harvesting. At initial plantation establishment this mechanism already exists in the form of the HCV report. However, following plantation establishment, ongoing operations need to be aware of the results of wildlife population movement over time.

APRIL Action Plans

In cases where red listed species are observed through our monitoring in a proposed area of harvesting activity, APRIL's technical services department will withhold releasing harvesting plan maps of estates until a plan has been approved for the relocation of these species. This requirement will be embedded in APRIL's Standard Operating Procedures.

Immediate

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

APRIL SFM Policy Commitments

APRIL sources fibre from non High Conservation Value Forest ("HCVF") areas that have been identified through independent HCV assessments, based on Indonesian HCV toolkit and peer reviewed by HCV Resource Network.

SAC Recommendation

APRIL should update its standard operating procedures to ensure that forestry activities, including canal development, are not initiated on any new concessions prior to the formal release of a peer reviewed final HCV report.

Analysis of Issues Identified

The specific canal development by a short-term supplier was based on draft HCV report and occurred prior to APRIL's policy commitment. The supplier should have waited for the final HCV report prior to the initiation of infrastructure development.

APRIL Action Plans

No new suppliers are allowed to initiate infrastructure development unless they have undertaken HCV assessment that has been peer reviewed through the HCVRN.

Immediate

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding. Our next assessment will include an assessment of the timely implementation of the action plans above.



APRIL SFM Policy Commitments

APRIL and its Long-Term Supply Partners will complete their plantation establishments by the end of 2014.

SAC Recommendation

It is important to communicate the HCV and MHW commitments to all RAPP concession managers as well as long-term supply partners, particularly in relation to any potential hold-over MHW harvest areas from the 2014 operating plans (which should not be logged based on the SFM policy but which may be scheduled for logging in 2015 in the absence of broader communication of the commitment across all long term supply partners).

Analysis of Issues Identified

APRIL has made a clear policy commitment in relation to the cessation of mixed hardwood harvesting on its own and long-term supplier concessions by the end of 2014. This commitment has not been changed. However, to avoid inadvertent non-compliance with the policy, APRIL needs to clearly communicate this commitment to all concession managers.

APRIL Action Plans

APRIL has communicated its 2014 deadline to all estate managers across various communications channels and platforms.

Already Completed

APRIL has uploaded the SFMP to the Integrated Management System (IMS) to ensure that all employees have easy access to this Policy. APRIL has also conducted training on this Policy for all managers of wood supply partners.

Immediate

APRIL SFM Policy Commitments

APRIL and its Long-Term Supply Partners will complete their plantation establishments by the end of 2014.

SAC Recommendation

APRIL needs to define clearly how it differentiates between long-term supply partners (who are unable to cut MHW after 2014) and short-term suppliers (who are able to cut MHW after 2014). This is particularly important as PT Adindo Hutani Lestari, which has a multi-year contract, is treated as a short-term supplier.

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

Analysis of Issues Identified

APRIL did not define what differentiates long and short term supply partners in its SFM Policy. The intent of the policy was to consider suppliers as follows:

- Long-Term Supply Partners: Fibre suppliers that are part of APRIL's business model for full plantation fibre Kerinci mill. Such full plantation fibre self-sufficiency is achieved when all plantations in APRIL's own concessions and those in Long-Term Supply Partners' concession reach full maturity;
- Short-Term Suppliers: Temporary fibre suppliers supplying fibre needed by APRIL's Kerinci Mill to fill production gaps until APRIL's full plantation fibre self-sufficiency is achieved (Note that Short-Term Suppliers source MHW from non-HCV areas).

The SFM policy needs a glossary of terms in order to be interpreted as intended.

APRIL Action Plans

APRIL has developed a glossary of terms to address interpretation issues in relation to key terms used in the SFM policy.

Already Completed

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.





II. APRIL's Commitment to Transition to Full Reliance on Plantation Fibre



APRIL SFM Policy Commitments

APRIL will only use plantation fibre by the end of 2019. APRIL commits to annual reviews of its fibre supply, with the intent of accelerating plantation fibre self-sufficiency.

SAC Recommendation	Continue to focus on initiatives to shorten the timeframe to self-sufficiency, including consideration of initiatives outside of the existing plantation footprint.
	Develop a comprehensive dashboard to monitor progress on self-sufficiency initiatives.

Analysis of Issues Identified

Plantation self-sufficiency targets are currently embedded in APRIL's long-term fibre supply plan with the objective to meet or even accelerate its 2019 target deadline. These take into account a large number of research and development initiatives focused on:

- improving plantation MAI;
- reducing plantation mortality and diseases losses;
- tree improvement;
- improved nursery and plantation practices; and
- improved harvest practices.

APRIL Action Plans	The progress of these plantation fibre self-sufficiency initiatives is being continuously monitored at unit management level on a monthly basis, and the long-range plan is being reviewed on a quarterly basis by Company Management.	Already Completed
	APRIL has established a wood supply team to find ways to further decrease the use of MHW.	Already Completed
	APRIL will develop a dashboard to analyse progress on the initiatives and report to the SAC during the next SAC meeting.	May 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding. Our next assessment will include an assessment of the timely implementation of the action plans above.



III. APRIL's Forest Protection and Conservation Commitment



APRIL SFM Policy Commitments

APRIL will support biodiversity and carbon conservation initiatives with a focus on landscape basis. APRIL will strive to support conservation areas equal in size to APRIL's plantation areas.

APRIL and its Long-Term Supply Partners protect and manage more than 250,000 hectares of conservation zones identified through HCV assessments.

APRIL has committed to restore 20,000 hectares of degraded peatland within the core zone of Kampar Peninsula through the Restorasi Ekosistem Riau (RER) initiative in Riau province.

APRIL will initiate a new ecosystem restoration project to restore additional 20,000 hectares of degraded peatland at the core zone of Pulau Padang.

SAC Recommendation

APRIL should consider transparent disclosure and tracking of land use status within conservation zones as a key indicator of progress towards achieving the one-to-one conservation commitment.

Restoration areas represent an opportunity to showcase conservation gains more broadly. Such opportunities should be explored to provide social and economic benefits to both APRIL and local communities.

In working toward its one-to-one commitments, APRIL should develop an overall spatial plan for retention or restoration of natural forest in the entire area of operations. The objective should be to retain conservation areas that are sufficiently large, effectively managed, representative and connected. This will enable greater progress to be made in ensuring the conservation of native biodiversity than the piecemeal HCV approach at present being used.

Analysis of Issues Identified

APRIL has existing spatial GIS system for monitoring and management of its total concessions, in particular the 250,000 hectares of conservation zones. However, the current piecemeal HCV approach continues to suffer from the threat of encroachment, poor connectivity and low protection of landscape level biodiversity, and therefore requires consolidation of conservation areas across the full landscape.

APRIL has made significant progress toward its conservation commitment through the establishment of ER licenses. These restoration areas represent a significant opportunity for the company to make conservation gains and provide both social and economic benefits. It is important to track success through monitoring and responding to unplanned changes in the land use status of these areas.

APRIL has made a significant contribution to the improved livelihoods of many people living in the vicinity of its operations through creation of employment and improvement of social and physical infrastructure. APRIL should implement the same best practices on its restoration areas.

APRIL Action Plans

APRIL will report the status of its progress toward achieving one-to-one conservation commitment to the SAC at each SAC meeting, including reporting on current land use status within these areas.

May 2015 (plan)

APRIL will continue the process of developing restoration plans for the ER licenses received and will develop a landscape-base biodiversity conservation plan, green economy and social goals as part of these plans.

**Calendar 2015
(implementation)**

APRIL will initiate an independent study to analyse landscape level conservation options.

APRIL will establish a database and long term plan for managing conservation attributes at the landscape level, including actions to establish landscape level connectivity through the consolidation of existing HCV areas, conservation areas and restoration activities. The initial focus will be to build on the large-scale opportunity created by the Riau Ecosystem Restoration program on the Kampar peninsula. The proposed plan will be reviewed with the SAC at the next SAC meeting.

May 2015

To support this plan, APRIL will strengthen its existing spatial monitoring and reporting on the protection of conservation and restoration areas.

APRIL SFM Policy Commitments

APRIL commits to protect, manage, and enhance forest areas with High Conservation Value and High Carbon Stock.

SAC Recommendation

APRIL should undertake restoration actions to minimise the impact of the canal developed in error into an HCV area on Pulau Padang.

Analysis of Issues Identified

An instance of a short section of canal development within an area designated as HCV was noted during verification field inspections. The issue was isolated in nature.

APRIL Action Plans

APRIL has completed action to close and restore the canal noted within an HCV area.

**Already
Completed**

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

IV. APRIL's Peatland Management Commitment



APRIL SFM Policy Commitments

APRIL and its fibre suppliers protect and manage forested peatland areas identified as HCVF and HCS.

SAC Recommendation

The policy commitment should be clarified to explicitly address under which conditions forested peatland identified as HCV 4.1 may be developed and what constraints apply to these operations.

Analysis of Issues Identified

Criteria on which area needs to be protected and which can be developed are needed since more than one type of treatment is identified for peatland identified as HCV 4.1:

- Protection – some areas are protected; and
- Management – some areas are developed with specified practices to manage water table integrity (such as not having canals cut into them).

APRIL Action Plans

APRIL has engaged external experts in identifying best practices regarding protection of peatland and water table function at the landscape level. This process will clearly define which peatland area may be developed and what level of protection is necessary for different types of peatland to maintain its functions in the long-term.

May 2015

APRIL SFM Policy Commitments

APRIL and its fibre suppliers protect and manage forested peatland areas identified as HCVF and HCS.

SAC Recommendation

Formal baseline expectations should be developed as part of site-level information on water table conditions, particularly for hydro buffers and conservation areas.

Application of APRIL Standard Operating Procedures (SOP) across all suppliers would improve performance on peat management and lead to consistent standards for water table management.

Analysis of Issues Identified

Best practices in water management or eco-hydro are developed, documented and implemented in all of APRIL's concessions. There are opportunities to improve the suppliers' consistency to adopt standards for development of baseline data for eco-hydro buffers as well as to adopt a number of best practices already employed by APRIL.

APRIL Action Plans

APRIL will require its suppliers to document and report the baseline standards information, as well as to adopt a number of best practices in water management already employed by APRIL in its SOP.

March 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

APRIL SFM Policy Commitments

APRIL engages with peat experts to implement best practice management to reduce and avoid greenhouse gas (GHG) emissions within the peatland landscape.

SAC Recommendation

Completion of the ongoing study on the greenhouse gas implications of existing peat management practices is critical to a full understanding of the impacts of these practices and on opportunities for improvement in practices. APRIL should seek broad input on the final methodology and results of the study given its importance to understanding what types of practice are appropriate on peatland.

Analysis of Issues Identified

APRIL has engaged peat experts since 2008 to understand the greenhouse gas implications of forestry operations on peat as well as managing peatland and peat forest to minimise associated emissions and to prevent damage on peatland by other land users.

This work is in the process of being updated to the most current methodologies available. Given the methodological controversies surrounding GHG emission measurements, it is important to seek as broad an input as possible from relevant experts.

APRIL Action Plans

APRIL has a number of initiatives underway that will help formulate the direction of future practices on peatland:

- APRIL has engaged external peatland experts to visit our operation to conduct an external review of APRIL's peatland best management practices with particular reference to soil sustainability, the review report will be presented to the SAC in the next SAC meeting;
- APRIL has worked with external carbon experts to identify an approach to measure the historical land use emissions as well as future land use emissions associated with our fibre, pulp, and paper manufacturing operations in Kerinci. The methodology developed will be presented to the SAC in the next SAC meeting;
- In response to concerns related to operations on peatland, the Government of Indonesia has established the MRV (Measurement, Reporting, and Verification) team for Meranti Estate and Pulau Padang operations. The MRV team has undertaken research on these concessions and their independent results will be presented to the SAC when they are finalised.

May 2015

May 2015

**December 2015
(Estimate)**

Any new or additional monitoring initiatives will be subject to the completion of these studies and assessment of their recommendation.

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.



APRIL SFM Policy Commitments

APRIL reaffirms its commitment to comply with all prevailing laws and regulations, and requires all its fibre suppliers to do so.

SAC Recommendation

APRIL should increase the intensity of supplier inspections and focus this time on supplier performance, particularly for MHW suppliers.

Analysis of Issues Identified

While a broad framework of inspections has been developed for APRIL and long-term supplier concessions, there are opportunities to continuously improve the implementation of this framework to short-term suppliers. Additional inspection resources are required to check and fully control ongoing short-term supplier compliance with APRIL's SFM policy commitments.

APRIL Action Plans

APRIL will provide additional resources to increase the intensity and frequency of field inspection on the SFMP compliance of Short-Term Suppliers.

March 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding. Our next assessment will include an assessment of the timely implementation of the action plans above.



APRIL SFM Policy Commitments

APRIL reaffirms its commitment to comply with all prevailing laws and regulations, and requires all its fibre suppliers to do so.

SAC Recommendation

Protection of honey trees and Ramin was noted in the field. However, individually retained trees have a low chance of survival. There are opportunities to improve the survival of retained trees through alternative strategies to single stem retention.

Analysis of Issues Identified

Reduced survival rates of individually protected trees.

APRIL Action Plans

APRIL will discuss with scientific authority (LIPI- Indonesian Institute of Sciences) on the best way to protect these retained trees; and APRIL will also bring this matter to HCV Network Indonesia (HCVNI) to find a solution, as these trees are defined as HCV.

April 2015

APRIL SFM Policy Commitments

APRIL reaffirms its commitment to comply with all prevailing laws and regulations, and requires all its fibre suppliers to do so.

SAC Recommendation

Create a database to report all findings from inspections and their status of resolution to management. Ensure that the learning from any individual supply partner/concession is applied to all supply partners/concessions.

Analysis of Issues Identified

A broad framework of inspections and monitoring activities has been developed and corrective actions are taken to address issues identified through these processes. There are opportunities to leverage this data to drive continuous improvement through the use of a consolidated issues and corrective actions database that can provide a snapshot of performance to management. They can also be used to ensure that the learning achieved from addressing an issue on one concession is proactively applied to other concessions before the issue occurs there.

APRIL Action Plans

APRIL will establish a database to monitor findings from inspections and to ensure best practices are shared and implemented across all concessions.

May 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.



VI. APRIL's Social Commitments



APRIL SFM Policy Commitments

APRIL commits to the Free, Prior and Informed Consent (FPIC) principles implemented in the Indonesian context.

APRIL commits to resolve any outstanding community conflicts in a fair and transparent manner with input and feedback from stakeholders.

SAC Recommendation

While APRIL has developed an SOP to address the requirements of FPIC (Free, Prior and Informed Consent), it is not equipped to resolve land use conflicts that involve overlapping land claims between communities and should seek a greater level of government involvement in the resolution process.

APRIL's SOP should reflect current practice of suspending operations in areas subject to significant disputes.

There is a need to establish and communicate clear expectations regarding the resolution of disputes related to older concession areas, particularly those that relate to the legacy of historic plantation establishment practices prior to the commitment to FPIC principles.

Analysis of Issues Identified

APRIL has the SOP to implement the Free, Prior and Informed Consent (FPIC) concepts in new concessions and has had a degree of success in implementing these procedures. While the FPIC process has evolved rapidly in Indonesia and APRIL's SOP has been substantially amended in recent years, the complexity of some claims, particularly those associated with overlapping land-use claims by different villages, still makes it virtually impossible for APRIL to resolve conflicts without Government involvement in the process.

APRIL has made a significant contribution to the improved livelihoods of many people living in the vicinity of its operations through creation of employment and improvement of social and physical infrastructure. However, given a number of older concessions were established prior to the development of the FPIC process locally, APRIL continues its commitment to communicate and engage with local stakeholders on these concessions to resolve any outstanding community conflicts in a fair and transparent manner.

APRIL Action Plans

APRIL will update its Social Governance Relationship Standard Operating Procedure and Wood Legality Verification Procedure:

- (a) to specify the conditions under which operations and the incoming fibre from areas subject to disputes are to be suspended; and
- (b) to identify conditions under which factors beyond APRIL's control exist and for which government involvement is needed in resolving conflicts.

May 2015

APRIL Action Plans

APRIL will continue to follow government regulation and is committed to FPIC principles imposed by the Government of Indonesia, such as involving local community in the boundary marking process and other initiatives on partnership with local community.

APRIL will intensify engagement with local government and other relevant agencies to implement conflict resolution processes and reflect its approach to older concessions in an updated Social Governance Relationship Standard Operating Procedure.

Immediate

May 2015

APRIL SFM Policy Commitments

APRIL commits to the Free, Prior and Informed Consent (FPIC) principles implemented in the Indonesian context.

APRIL commits to resolve any outstanding community conflicts in a fair and transparent manner with input and feedback from stakeholders.

SAC Recommendation

FPIC is an important element to address for new Ecosystem Restoration (ER) licenses in order to achieve community support and create appropriate conditions for Climate, Community & Biodiversity (CCB)/Reducing Emission from Deforestation and Forest Degradation (REDD) recognition. The earlier this process starts the more effective it will be.

Analysis of Issues Identified

The success of the restoration plan in the long term is, in substantial part, tied to the level of community support. The earlier local communities are involved in the development of the restoration plan, the more likely will community gains be achieved and negative impacts avoided, hence stronger community support will be achieved.

APRIL Action Plans

APRIL will intensify engagement with BIDARA (a local non-profit organisation) and Flora and Fauna International in implementing the CCB concept in its ER concessions to ensure social benefits accrue to local communities.

APRIL will initiate a discussion process on the appropriate FPIC implementation as part of the CCB concept for its ER concessions and report the result to the SAC accordingly.

March 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.



VII. APRIL's Transparency Commitments



APRIL SFM Policy Commitments

APRIL will establish a Stakeholder Advisory Committee (SAC) to ensure transparency and implementation of this SFMP.

SAC Recommendation

The planning process for future SFMP verifications should incorporate a formal opportunity for stakeholder input.

Analysis of Issues Identified N/A.

APRIL Action Plans

APRIL will support the SAC to host or facilitate a stakeholder forum to help gain a better understanding of stakeholder expectations in relation to APRIL's policy and its implementation.

May 2015

APRIL SFM Policy Commitments

APRIL will establish a Stakeholder Advisory Committee (SAC) to ensure transparency and implementation of this SFMP.

SAC Recommendation

APRIL and the SAC should continue to look for opportunities to broaden stakeholder representation on the SAC.

Analysis of Issues Identified N/A.

APRIL Action Plans

APRIL and the SAC have discussed opportunities for broadening the SAC's membership. The SAC will look into representation needs and initiate the process of identifying potential new members.

Immediate

APRIL SFM Policy Commitments

APRIL will provide regular progress update on the implementation of APRIL's SFMP to key stakeholders.

SAC Recommendation

Given the range of SFM commitments, the overlap between some of the commitments, and the high potential for some commitments to be misunderstood, there is an immediate need for APRIL to develop, and make available to stakeholders, a "what we mean by this" supplement to the SFM policy.

Analysis of Issues Identified

The SFM Policy has been written in a language which makes for easier reading for many readers, but sacrifices technical accuracy in some areas, opening up the possibility of different interpretations by different readers. A companion document is required to help explain the commitments in technically precise terms.

APRIL Action Plans

APRIL has developed a Supplementary Note and a Glossary of Terms to the SFMP, which will be shared publicly with external stakeholders.

Already Completed

APRIL SFM Policy Commitments

APRIL will continue to publish an independently-verified Sustainability Report based on Global Reporting Initiative (GRI) standards.

SAC Recommendation

An annual sustainability report should be considered post-2015 to avoid the information being too dated to be of significant relevance to stakeholders. GRI G4 Guidelines should be adopted for these reports.

Analysis of Issues Identified

Since publication of APRIL's last sustainability report, the GRI G4 Guidelines have been issued, representing current best practices in sustainability reporting. This is an opportunity for APRIL to adopt the latest GRI reporting standard with format, content, and focus that are aligned with the G4 Guidelines.

APRIL Action Plans

APRIL management is using the GRI G4 Guidelines for its 2013-2014 sustainability report currently being completed for publication in 2015.

June 2015

APRIL will gather stakeholder feedback on the 2015 sustainability report to determine the appropriate periodicity of the next report and issues considered material to stakeholders.

November 2015

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding.

Our next assessment will include an assessment of the timely implementation of the action plans above.

VIII. The Broader Picture – APRIL’s Commitment in Relation to Royal Golden Eagle Group



APRIL SFM Policy Commitments

APRIL will engage with sister pulp and paper companies within the Royal Golden Eagle Group to adopt the principles underlying APRIL’s SFMP.

SAC Recommendation

RGE should adopt an overarching set of principles that all member companies apply rather than have one member company commit to influence the others.

Analysis of Issues Identified

RGE is in the best position to engage APRIL’s sister pulp and paper companies in adopting the principles underlying APRIL’s SFMP.

APRIL Action Plans

APRIL has forwarded this SAC’s recommendation to RGE management.

Already Completed

KPMG PRI review of Action Plan

KPMG PRI has reviewed the analysis and action plans developed above as of March 12, 2015 and concluded that the analysis is consistent with our understanding of the finding and related circumstances and that the proposed action plan is designed to address key elements of the finding. Our next assessment will include an assessment of the timely implementation of the action plans above.







SFMP supporting documents

APRIL'S SUSTAINABLE FOREST MANAGEMENT POLICY

APRIL's Sustainable Forest Management Policy ("SFMP") was developed with inputs of key stakeholders. This Policy is an evolution of APRIL's High Conservation Value ("HCV") commitment established in 2005, to take APRIL to the next level in balancing the imperatives of safeguarding the environment and looking after the interest of local people, while continuing to run a sustainable business.

The commitments made in this document apply entirely and exclusively to Asia Pacific Resources International Holdings Ltd ("APRIL"), which is an independently managed company with operations in Indonesia. It also covers all fibre suppliers to APRIL's mill in Kerinci as well as to any future mills acquired by APRIL. APRIL will engage with sister pulp and paper companies within Royal Golden Eagle (RGE) Group to adopt the principles underlying APRIL's SFMP.

I. Long-term Sustainability:

"Sustainable Forest Management is the guiding principle for APRIL and all of its fibre suppliers' operations. APRIL renews degraded forests to improve productivity of the land and preserves High Conservation Value areas to conserve biodiversity, environmental services, and community use."

- a. APRIL sources fibre from non High Conservation Value Forest ("HCVF") areas that have been identified through independent HCV assessments, based on Indonesian HCV toolkit and peer-reviewed by HCV Resource Network;
- b. From 28th January 2014, APRIL declares a moratorium in concession areas throughout APRIL's fibre supply chain where HCV assessments have not been completed;
- c. APRIL and its Long-Term Supply Partners will complete their plantation establishments by the end of 2014;
- d. APRIL will only use plantation fibre by the end of 2019. APRIL commits to annual reviews of its fibre supply, with the intent of accelerating plantation fibre self-sufficiency;
- e. APRIL has a robust Chain of Custody (CoC) tracking system and mill wood sourcing monitoring system to ensure all fibre come from non-HCVF areas;
- f. APRIL will not establish a new pulp mill and/or a new pulp line until it achieves plantation fibre self-sufficiency for its long term sustainability;
- g. APRIL will update its Procurement Policy and renegotiate contracts with its fibre suppliers to ensure its fibre procurement is in full compliance with APRIL's SFMP.

II. Forest Protection and Conservation:

"APRIL commits to protect, manage, and enhance forest areas with High Conservation Value and High Carbon Stock."

- a. APRIL reaffirms its commitment to HCV assessments since 2005;
- b. APRIL and its Long-Term Supply Partners protect and manage more than 250,000 hectares of conservation zones identified through HCV assessments;
- c. APRIL has committed to restore 20,000 hectares of degraded peatland within the core zone of Kampar Peninsula through the Restorasi Ekosistem Riau (RER) initiative in Riau province;
- d. APRIL will initiate a new ecosystem restoration project to restore additional 20,000 hectares of degraded peatland at the core zone of Pulau Padang;
- e. APRIL will support biodiversity and carbon conservation initiatives with a focus on landscape basis. APRIL will strive to support conservation areas equal in size to APRIL's plantation areas;
- f. APRIL will participate in the development of an industry-accepted methodology of High Carbon Stock ("HCS"), by initiating a pilot study within its concession area;
- g. APRIL will adopt for new concession areas the best practices in the industry pertaining to HCS if and when relevant standards are established.



III. Peatland Management:

"APRIL supports the Government of Indonesia's target to reduce greenhouse gas emissions."

- a. APRIL and its fibre suppliers protect and manage forested peatland areas identified as HCVF and HCS;
- b. APRIL declares a moratorium on forested peatland areas, including canals and other infrastructure activities, until independent HCV assessments have been completed, and HCS assessments will be conducted if and when relevant standards are established;
- c. APRIL engages with peat experts to implement best practice management to reduce and avoid greenhouse gas (GHG) emissions within the peatland landscape.

IV. Legal Compliance and Certification:

"APRIL goes beyond legal compliance toward achieving Sustainable Forest Management."

- a. APRIL reaffirms its commitment to comply with all prevailing laws and regulations, and requires all its fibre suppliers to do so;
- b. APRIL participates in global SFM certification schemes and encourages its fibre suppliers to do the same;
- c. APRIL has the Indonesian Timber Legality Assurance System (INDO-TLAS)/Sistem Verifikasi Legalitas Kayu (SVLK) and Origine et Legalite des Bois (OLB)/Timber Legality Origin certifications for assurance of timber legality. APRIL will undergo annual reviews to maintain certification status.

V. Community Engagement and Social Responsibility:

"APRIL establishes partnerships with local communities as part of its commitment to Corporate Social Responsibility."

- a. APRIL commits to the Free, Prior and Informed Consent (FPIC) principles implemented in the Indonesian context;

- b. APRIL commits to resolve any outstanding community conflicts in a fair and transparent manner with input and feedback from stakeholders.

VI. Good Corporate Governance and Transparency:

"APRIL commits to best practices in good corporate governance and transparency."

- a. APRIL will establish a Stakeholder Advisory Committee ("SAC") to ensure transparency and implementation of this SFMP;
- b. The SAC will appoint an independent verification auditor and oversee monitoring and verification of the implementation of APRIL's SFMP;
- c. Key stakeholders, including WWF-Indonesia, will be invited to participate in the SAC;
- d. APRIL will continue to publish an independently-verified Sustainability Report based on Global Reporting Initiative (GRI) standards;
- e. APRIL will provide regular progress update on the implementation of APRIL's SFMP to key stakeholders.

SUPPLEMENTARY NOTE APRIL SUSTAINABLE FOREST MANAGEMENT POLICY (SFMP)

APRIL's SFMP

Policy (1.a):

APRIL sources fibre from non High Conservation Value Forest ("HCVF") areas that have been identified through independent HCV assessments, based on Indonesian HCV toolkit and peer-reviewed by HCV Resource Network;

What We Mean By This

1. "Fibre" refers to "Mixed Hardwood (MHW)", where MHW is a mixture of various hardwood species harvested from Degraded Forest that are being developed into industrial plantation forest.

- a. For MHW from new concessions, no forestry activities or infrastructure development prior to the formal release of a peer reviewed final HCV report;
- b. For MHW from older concessions, APRIL adopts risk-based "De minimis rules" to assess the potential for HCV values, and only harvests De minimis amounts in the absence of HCV values and where they are impacting operational efficiency;
- c. APRIL will commission third-party independent land-use experts to conduct HCV assessment in its older concessions that have never been HCV-assessed – which will be peer reviewed by HCVRN and Fauna & Flora International (FFI).

2. "Indonesian HCV toolkit" refers to the HCV assessment process outlined by the Consortium for revision of the HCV Toolkit for Indonesia, published as Guidelines for the Identification of High Conservation Values in Indonesia (HCV Toolkit Indonesia, 2009).

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3. "peer-reviewed by HCV Resource Network":
- a. This term was originally taken by APRIL to refer to the peer-review of HCV assessment reports by any one or more of the technical panel members of the HCV Resource Network (HCVRN), whether contracted directly or by the HCVRN to undertake the review;
 - b. Per SAC's recommendation, starting October 2014, APRIL requires all new suppliers to have their HCV assessment peer reviewed directly by the HCVRN rather than by individual technical panel members.

<http://aprildialog.com/2014/10/17/april-responses-to-sacs-recommendations/>

GLOSSARY OF TERMS

APRIL SUSTAINABLE FOREST MANAGEMENT POLICY (SFMP)

Concession Area	A defined area of forest granted to a company by government authorities under license for the production or industrial plantation forestry through the establishment of forest plantations for a specified period.
Conservation Area	Area of forest set aside for conservation purposes, including conservation, indigenous species ¹ , ecosystem restoration ² and livelihood plantation ³ .
Conservation Zone	Area of forest set aside for conservation inside production forest ⁴ areas. These include approximately ten percent of total concession area set aside for conservation as per government regulation, as well as additional area set aside for conservation as identified by High Conservation Value (HCV) assessment.
Core Zone	This term is used in reference to peatland landscape, where the Core Zone is the central and most important part of a peatland area, often called the “Peat Dome”.
Degraded Forest	Area of forest identified by HCV assessment as a non HCV-Forest classified area, allocated by the government for industrial plantation forest concession.
Degraded Peatland	Degraded Forest on a peatland area.
Fibre	In the policy context (1.a), this term refers to “Mixed Hardwood (MHW)”, where MHW is a mixture of various hardwood species harvested from Degraded Forest that are being developed into industrial plantation forest.
Fibre Suppliers	Long-Term Supply Partners ⁵ and Short-Term Suppliers ⁶ are Fibre Suppliers to APRIL’s Kerinci Mill.
Free, Prior and Informed Consent (FPIC) principles in the Indonesian context	FPIC principles ensure fair and transparent dealings with communities in the areas in which we operate. The implementation of FPIC Principles in the Indonesian Context takes into account the innate socio-demographic, economic, political and legal context in Indonesia.

¹ Native species endemic to an area

² The process of assisting with the recovery of an ecosystem that has been degraded, damaged or destroyed by re-establishing its structural characteristics, species composition and ecological processes

³ Part of the production forest that sets aside to provide benefits for local community

⁴ A forest area designated primarily for production of wood, fibre, non-bio and/or non wood forest products

⁵ Fibre suppliers that are part of APRIL’s business model for full plantation-fibre Kerinci mill. Such full plantation fibre self-sufficiency is achieved when all plantations in APRIL’s own concessions and those in Long Term Supply Partners’ concession reach full maturity

⁶ Temporary fibre suppliers supplying fibre needed by APRIL’s Kerinci Mill to fill production gaps until APRIL’s full plantation fibre self-sufficiency is achieved (Note that Short-Term Suppliers source MHW from non-HCV areas)

GLOSSARY OF TERMS

APRIL SUSTAINABLE FOREST MANAGEMENT POLICY (SFMP)

Independent Verification Auditor	A third-party audit firm appointed by the Stakeholder Advisory Committee (SAC) to assess the implementation of the SFMP.
Indonesian HCV Toolkit	HCV assessment process outlined by the Consortium for revision of the HCV Toolkit for Indonesia published as Guidelines for the Identification of High Conservation Values in Indonesia (HCV Toolkit Indonesia, 2009). The Consortium consists of Tropenbos Indonesia, WWF, TNC, Daemeter, The Indonesia Resource Institute, Conservation International, Fauna & Flora International, and Rainforest Alliance.
Landscape Basis	This term is used to describe natural resources management that encompasses all elements of land-use and management planning at the landscape level.
Plantation Fibre	This term is used to describe fibre derived from managed sustainable forest plantations of fast growing species, such as Acacia and Eucalyptus.
Restorasi Ekosistem Riau (RER) Initiative	RER is a program to restore degraded and disturbed peatland. RER is a not-for-profit organisation organised by APRIL committed to delivering comprehensive ecosystem restoration of ecologically important peat forest areas, initially on Indonesia's Kampar Peninsula, to fulfill environmental, economic and social imperatives to achieve Sustainable Forest Management. RER's broader vision involves the protection of larger sections of the Kampar Peninsula Core in line with our one-to-one conservation commitment.
Sister Pulp and Paper Companies	Other pulp and paper companies within Royal Golden Eagle (RGE) Group that are managed and operated separately from APRIL.
Stakeholder Advisory Committee (SAC)	SAC is an independent body of forestry and social, environmental and economic experts established to oversee implementation of APRIL's Sustainable Forest Management Policy (SFMP).

OVERVIEW OF APRIL'S SFM POLICY VERIFICATION PROCESS



The SFM Policy verification process is a multi-year initiative to assess the implementation of APRIL's SFM policy and report to the public through a Stakeholder Advisory Committee (SAC) on APRIL's progress in meeting its commitments.

The overall intent is that an independent SAC is empowered to engage a third party verifier on an annual basis to undertake rigorous field inspections to assess APRIL's progress in implementing the SFM policy and report back to the SAC with their findings. The SAC reviews the findings with the third party verifier and APRIL and generates a public report on progress, along with any recommendations it has for corrective actions or further improvements. APRIL is expected to develop an Action Plan to address the recommendations made by the SAC and progress against these corrective action plans is reviewed at least annually in conjunction with the next year's verification work.

The main elements of the process are shown below and described in more detail in the following text:



Engagement of a third party to undertake verification work



The SAC has been provided with the authority to select and engage an independent third party verifier. The third party verifier has access to APRIL's staff, management processes and information, access to all of APRIL's concessions and access (facilitated by APRIL) to the concessions of suppliers.

Agreement on the Scope and Scale of Work



The SAC provides direction on the scope and scale of the work required to be undertaken by the third party verifier to assess SFM policy implementation, along with any specific areas of focus. This direction is converted into agreed upon procedures that the third party verifier will undertake and report against. In developing and agreeing on the appropriateness of the agreed upon procedures, direct and indirect stakeholder input will be gathered and considered in the design of the specific procedures and the areas of focus for field assessment.

OVERVIEW OF APRIL'S SFM POLICY VERIFICATION PROCESS



Field Evidence Collection



The third party verifier will undertake field evidence collection across a sample of concessions, including APRIL concessions, long-term supplier concessions and short-term supplier concessions. The focus of the field evidence collection process is to inspect forestry operations on the concession, assess the maintenance of high conservation values in accordance with the SFM policy and to hold meetings with local stakeholders, such as villagers in the vicinity of the concession, to gather feedback on both environmental performance and the status of interactions between the concession holder and the stakeholders -identifying areas where the relationship is driving benefits and areas where there remain unresolved issues. Field evidence collection is supplemented by interviews with APRIL and supplier staff as well as record review; including HCV reports, peer review records, environmental monitoring data and records of any existing unresolved issues with local stakeholders.

Reporting to the Stakeholder Advisory Committee



The third party verifier prepares a findings report for the SAC. The report is a factual statement of any issues or concerns identified during the field evidence collection process and is presented in neutral manner (i.e. it simply states the facts and does not attempt to assess whether any given set of circumstances is "good" or "bad"). The report is not intended as a public report but as a feeder document to assist the SAC in developing their own report on APRIL's progress in implementing the SFM Policy.

Development of the Stakeholder Advisory Committee Public Report and Recommendations



The SAC reviews the report from the third party verifier and has an opportunity to discuss the findings, their background and the degree of supporting evidence for the findings with the third party verifier. Based on this information, the SAC develops its own report, providing context to the findings, identifying specific strengths and weaknesses related to APRIL's implementation of the SFM policy and providing recommendations for further progress. The SAC report is the definitive output from the verification process because it provides appropriate context to the findings and a balanced picture of APRIL's overall performance, which is critical to a clear understanding of performance.

OVERVIEW OF APRIL'S SFM POLICY VERIFICATION PROCESS



Before the SAC finalises its report, the third party verifier reviews the draft report to confirm that any comments and recommendations are consistent with the third party verifier's understanding of the facts and associated circumstances.

Development and Acceptance of Corrective Actions



Once APRIL receives the final SAC report, it undertakes an action planning process to address any recommendations within the report. This involves an analysis of the underlying issue and the development of corrective actions necessary in the short-term to address each recommendation, along with a timeline for implementation.

The third party verifier reviews the draft Action Plan and concludes whether the supporting analysis is consistent with their understanding of the finding and related circumstances and whether the proposed Action Plan is designed to address key elements of the finding. Once this conclusion is reached, the Action Plan is considered "accepted" and becomes a formal commitment of APRIL to be assessed through future verification activities.

Progress on the implementation of the Action Plan is monitored by the third party verifier who prepares an interim report for the SAC on the status of each action plan prior to the next SAC meeting.

Annual Presentation to the Stakeholder Advisory Committee on Progress in Addressing Recommendations



Approximately 4-6 months after the release of the initial SAC report and recommendations, APRIL presents its Action Plan and progress against the commitments in the Action Plan to the SAC. The SAC also receives an interim report from the third party verifier on Action Plan implementation status.

The SAC reviews the available information on the nature of the Action Plan and the status of implementation of these action plans and prepares a summary report on APRIL's progress which is released publicly. The report may contain further recommendations and areas of focus required during the next third party verification (e.g. to assess the continuing implementation of certain action plans).

Existing Action Plan is modified, as necessary, based on SAC recommendations.

Any areas of focus identified are incorporated into the field evidence collection planning process for the subsequent third party verification, which is initiated shortly after the SAC meeting.



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