

References

1. Article 11 of Regulation of the Minister of Agriculture No. 26/Permentan/OT.140/2/2007 states: "Plantation companies having IUP or IUP-B shall build plantation for surrounding communities as wide as 20% (twenty percent) of the total size of plantation managed by the companies at the minimum." An English translation of the regulation is available at No. 26/Permentan/OT.140/2/2007 (2007) 'Licensing Guidelines for Plantation Business', UN Food and Agriculture Office Legal Office (FAOLEX), p.4. Available at: <http://extwprlegs1.fao.org/docs/pdf/ins72955.pdf>.
2. Interviews with multiple academics and industry observers indicated that "partnership" schemes in which corporations manage the entire plantation and pay communities the profits from their plasma portion have become the dominant model of providing plasma for private companies. This is supported by academic and grey literature – see, inter alia: Baudoin, A. et al. (2017) 'Review of the diversity of palm oil production systems in Indonesia'. CIFOR. Available at: <https://doi.org/10.17528/CIFOR/006462>; Jelsma, I. et al. (2017) 'Unpacking Indonesia's independent oil palm smallholders: An actor-disaggregated approach to identifying environmental and social performance challenges', *Land Use Policy*, 69, pp. 281–297. Available at: <https://doi.org/10.1016/j.landusepol.2017.08.012>; German, L. et al. (2020) 'Towards a Profiling System for Independent Smallholders and Medium-Scale Growers: Report Submitted to the Roundtable on Sustainable Palm Oil and Medium Grower Task Force'. RSPO. Available at: https://thegeckoproject.org/files/research-study-report_towards-a-profiling-system-for-independent-smallholders-and-medium-scale-growers.pdf.
3. We identified two independent studies that document per-hectare profits received by communities from plasma schemes in which oil palms had been planted at least ten years earlier. These are: Glenday, S. et al. (2015) 'Central Kalimantan's Oil Palm Value Chain: Opportunities for Productivity, Profitability and Sustainability Gains', Climate Policy Initiative. Available at: <https://www.climatepolicyinitiative.org/publication/central-kalimantans-oil-palm-value-chain-opportunities-for-productivity-profitability-and-sustainability-gains/> (plantation managed by the plasma cooperative); and Suharno, Y.A.D. and Anggreini, T. (2020) 'Model Kemitraan Inti-Plasma Pada Perkebunan Kelapa Sawit Rakyat Yang Dikelola Sepenuhnya Oleh Perusahaan Inti', *Agrienvi: Jurnal Ilmu Pertanian*, 14(01), pp. 24–35. Available at: <https://e-journal.upr.ac.id/index.php/aev/article/view/1706> (plasma plantation managed by the company). For each study, we adjusted per-hectare profit figures for inflation using the consumer price index for Indonesia. We then calculated an average of the two profit figures and converted this to US dollars at contemporary exchange rates. At the time profit data was collected (2013 for Glenday et al; 2015 for Suharno), crude palm oil (CPO) prices were not high in comparison with pricing trends over the last ten years.
4. Data was obtained through interviews and analysis of documentary evidence. In many cases data on profits received by plasma cooperative members was difficult to obtain, because communities did not have access to it and companies did not respond to requests to share it. We were able to obtain sufficient data from members of ten cooperatives that had entered partnerships with plantation companies to draw conclusions about the profits they were receiving in 2022. Note that two of the companies we investigated are not named here because we were unable to obtain reliable data on cooperative members' profits or debts. In instances where members of the same cooperative reported receiving differing levels of profit, we calculated an average of the profit figures in that cooperative. We then calculated the average profits received, per hectare per month, across the ten cooperatives and converted them into USD at average exchange rates for 2022. In the ten named cases, a villager with a two-hectare area of plasma would receive, on average, \$338 dollars per year – less than one dollar a day. The international poverty line is defined by the World Bank as \$2.15 per person per day, or \$784.75 per year. See: Global Poverty Lines (2022) World Bank. Available at: <https://www.worldbank.org/en/news/factsheet/2022/05/02/fact-sheet-an-adjustment-to-global-poverty-lines>. We calculated an average of the provincial minimum wage (UMP) in the provinces in which the cases we investigated were located, which was \$2,159.64 per year at average USD-IDR exchange rates for 2022. For minimum wages, see: Satu Data (2022) Upah Minimum Provinsi (UMP) Tahun 2022. Available at: <https://satudata.kemnaker.go.id/infografik/49>. Note: we also collected data on profits received by cooperative members in years before 2022 from three-quarters of our sources; in these cases, the profit figures we obtained were the same as (or lower than) those we collected in 2022.
5. The Gecko Project (2022) 'The promise was a lie': How Indonesian villagers lost their cut of the palm oil boom. Available at: <https://thegeckoproject.org/articles/the-promise-was-a-lie-how-indonesian-villagers-lost-their-cut-of-the-palm-oil-boom>
6. We compiled Indonesian news articles about every plasma-related dispute published between 2017 and 2021. To this we added allegations documented in academic papers, reports by campaign groups, notices on government websites, and other online sources. Of these, we found public reports regarding 77 communities who claimed they were receiving insufficient payments from plasma schemes.
7. Data collected by academics, consultancies and activists indicates that interest rates for plasma cooperatives range from 10 percent to 13 percent. See, inter alia: Glenday, S. et al. (2016) Indonesian Oil Palm Smallholder Farmers:

- Access to Operational and Investment Finance, p.27. Daemeter. Available at: http://daemeter.org/new/uploads/20161105173525.Daemeter_SHF_2016_WP2_ENG_compressed.pdf; Sawit Watch. (2018) Salimbatu: Plasma Conflict, Tanah Kita. Available at: <https://www.tanahkita.id/data/konflik/detil/SXVxaUdkMmRLTUk>; Satyabrata, E.A. (2020) Initiating Farmer Participation in Palm Oil Company's CSR Agenda through Action Research. dba. University of Liverpool, p.140. Available at: <https://doi.org/10.17638/03091832>.
8. See: Kim, E. (2017) Unmuting voices: Dayak women's narratives on structural and gendered injustice in oil palm expansion in West Kalimantan, Indonesia. *Global Campus*, p.51. Available at: <https://doi.org/20.500.11825/661>.
9. Indonesia Competition Commission (2020) Penelitian Persaingan Usaha Terkait Kemitraan di Kelapa Sawit, p.11. Available at: <https://kppu.go.id/wp-content/uploads/2021/01/Sawit-Ringkasan-Eksekutif.pdf>.
10. A 2021 report by the KPPU, provided to our reporting team, indicates that it investigated 19 cases between 2019 and 2021. The Gecko Project identified one further case.
11. This analysis is based on mill lists published by Kellogg's, Nestlé and Unilever.
12. The terms between Maurus Rita Dihales and PT Palmdale are detailed in a written agreement reviewed by The Gecko Project. PT Palmdale's general manager testified in a 2017 court hearing that 912 people were accepted into the partnership.
13. According to data published by Statistics Indonesia, the area of land planted with oil palms by private companies grew by 317,489 hectares a year, on average, between 2006 and 2010. See Statistics Indonesia, Statistik Kelapa Sawit Indonesia (2020)
14. On average, each cooperative member in the plasma partnership schemes we investigated had 1.78 hectares of plasma.
15. For estimates of set-up costs and associated loans see, inter alia, Glenday, S. et al. (2016) Indonesian Oil Palm Smallholder Farmers: Access to Operational and Investment Finance, p.7. Daemeter. Available at: http://daemeter.org/new/uploads/20161105173525.Daemeter_SHF_2016_WP2_ENG_compressed.pdf and Levin, J. (2012) Profitability and Sustainability in Palm Oil Production: Analysis of Incremental Financial Costs and Benefits of RSPO Compliance. *WWF*, p.5. Available at: https://web.archive.org/web/20220302211455if_/https://www.rspo.org/file/BUSINESS%20CASE_Profitability%20and%20Sustainability%20in%20Palm%20Oil%20Production.pdf.
16. We interviewed officials responsible for overseeing oil palm plantations in two provinces (Central and East Kalimantan) and eight districts (South Barito, Kubu Raya, Musi Rawas, Rokan Hulu, Sanggau, Seruyan, Morowali Utara and Ketapang). Seven said they were never involved in negotiations, two that they were sometimes involved, and one that they were always involved.
17. Jakarta Pusat Penelitian dan Pengembangan Kementerian Agraria dan Tata Ruang/Badan Pertanahan Nasional (2014), Penelitian penguasaan, pemilikan, penggunaan dan pemanfaatan tanah pola-pola kemitraan inti plasma, p.84. Available at: <https://thegeckoproject.org/files/ministry-agrarian-affairs-spatial-planning-partnerships-research-2014.pdf>.
18. We shared the contracts and a summary of key terms with seven experts, including Laura German, Professor of Anthropology at the University of Georgia; Peter Batt, an agribusiness consultant; Darryl Vhugen, a consultant on responsible investment; and four other researchers and academics whose work focuses on inclusive business and responsible investment, including in the oil palm sector.
19. See, inter alia, Prakarsa (2022) Inequality in the Relationship between Nuclear-Plasma Farmers and Palm Oil Companies in Central Sulawesi. Available at: <https://theprakarsa.org/en/ketimpangan-relasi-petani-inti-plasma-dan-perusahaan-sawit-di-sulawesi-tengah-2/>; German, L.A. et al. (2020) "Inclusive business" in agriculture: Evidence from the evolution of agricultural value chains', *World Development*, 134, p. 105018. Available at: <https://doi.org/10.1016/j.worlddev.2020.105018>; Fadhil Hasan, M., Listiyanto, E. and Abdullah, I. (2017) 'Developing Smallholder Partnerships - Lessons Learned From Asian Agri', Institute for Development of Economics and Finance. Available at: https://issuu.com/rgei/docs/asian_agri_partnership_book. These sources are supported by interviews with Sri Palupi (The Institute for Ecosoc Rights), John McCarthy (Australian National University), Tania Li (University of Toronto), Sawit Watch and Serikat Petani Kelapa Sawit (SPKS, the oil palm smallholders' union).
20. According to Gozco Plantations documentation reviewed by our reporting team, as of Sept 2016 Palmdale's plantation covered thousands of hectares of land. Villagers we interviewed state that they have never made any profits from the plantation. In court, Palmdale's general manager claimed the company had distributed profits of 6 million rupiah in 2015 (equivalent to \$1.50 per hectare), 530 million rupiah in 2016 (equivalent to \$14 per hectare), and no profits in 2017. Interviews and documentation we obtained indicate that since 2016 cooperative members have received bailouts rather than profits. Because bailouts are loans that must be repaid, they would offset any profits received by the villagers to date. For the Palmdale general manager's court statement, see Putusan PN MEMPAWAH Nomor Nomor 42/PDT.G/2017/PN Mpw, 2017, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/86024fe57e5b9e4ef25bb21182a4dcoa.html>
21. In an interview, Maurus Rita Dihales said villagers were told in 2014 that the cooperative's debt was 129 billion rupiah (equivalent to \$10.9 million at contemporary exchange rates). In court, Palmdale's general manager stated that the cooperative's debt as of 2017 was 197 billion rupiah (equivalent to \$14.8 million at contemporary exchange rates). See: Putusan PN MEMPAWAH Nomor Nomor 42/PDT.G/2017/PN Mpw, 2017, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/86024fe57e5b9e4ef25bb21182a4dcoa.html>. This

represents an increase of \$3.9 million and a total debt of \$14.8 million.

22. The communities' attempts to seek answers and failed attempts at mediation through the local government are documented in Putusan PN MEMPAWAH Nomor Nomor 42/PDT.G/2017/PN Mpw, 2017, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/86024fe57e5b9e4ef25bb21182a4dcoa.html>.

23. This account is based on the court document: Putusan PN MEMPAWAH Nomor 258/Pid.B/2017/PN Mpw, 2017. Available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/c849c3182f9a584306baffeb8ae31c0a.html>.

24. See Endnote 4, above, for more detail on the data collection methods used by our reporting team. These findings were supported by extensive research on other cases, and the partnership system more generally, by academics, activists and government officials. We also reviewed academic and grey literature that focused in whole or in part on palm oil smallholders, including, inter alia: Feintrenie, L., Chong, W.K. and Levang, P. (2010) 'Why do Farmers Prefer Oil Palm? Lessons Learnt from Bungo District, Indonesia', *Small-scale Forestry*, 9(3), pp. 379–396. Available at: <https://doi.org/10.1007/s11842-010-9122-2>; Gatto, M. et al. (2017) 'Oil Palm Boom, Contract Farming, and Rural Economic Development: Village-Level Evidence from Indonesia', *World Development*, 95, pp. 127–140. Available at: <https://doi.org/10.1016/j.worlddev.2017.02.013>; Potter, L. (2016) 'How can the people's sovereignty be achieved in the oil palm sector? Is the plantation model shifting in favour of smallholders?', in *Land and Development in Indonesia*. ISEAS Publishing, pp. 315–342. Available at: <https://www.degruyter.com/document/doi/10.1355/9789814762106-019/html>; Qaim, M. et al. (2020) 'Environmental, Economic, and Social Consequences of the Oil Palm Boom'. Available at: <https://doi.org/10.1146/annurev-resource-110119-024922>; Santika, T. et al. (2019) 'Does oil palm agriculture help alleviate poverty? A multidimensional counterfactual assessment of oil palm development in Indonesia', *World Development*, 120, pp. 105–117. Available at: <https://doi.org/10.1016/j.worlddev.2019.04.012>.

25. With two hectares of plasma, a cooperative member in the partnerships we investigated would receive, on average, 413,076 rupiah (equivalent to \$28) per month. The national poverty line set by the government in March 2022 is 505,469 rupiah (equivalent to \$34) per person per month. The average of the provincial minimum wage (UMP) in the provinces in which the cases we investigated were located was 2,638,852 rupiah (equivalent to \$180) per month. For poverty line and minimum wages, see Statistics Indonesia (2022) *Persentase Penduduk Miskin Maret 2022 turun menjadi 9,54 persen*, Badan Pusat Statistik. Available at: <https://www.bps.go.id/pressrelease/2022/07/15/1930/persentase-penduduk-miskin-maret-2022-turun-menjadi-9-54-persen.html>; and Satu Data (2022) *Upah Minimum Provinsi (UMP) Tahun 2022*. Available at: <https://satudata.kemnaker.go.id/infografik/49>.

26. Berenschot, W. et al. (2021) 'Palm oil expansion and conflict in Indonesia: An evaluation of the effectiveness of conflict resolution mechanisms'. p.19. Available at: <https://pure.knaw.nl/portal/en/publications/palm-oil-expansion-and-conflict-in-indonesia-an-evaluation-of-the>.

27. For details of the review of public reports, see Endnote 6, above. Communities making allegations were located in Bangka Belitung, Central Kalimantan, Central Sulawesi, East Kalimantan, Gorontalo, Jambi, Lampung, North Kalimantan, North Sumatra, Papua, Riau, South Kalimantan, South Sumatra, South-east Sulawesi, West Kalimantan, West Papua and West Sumatra provinces. We identified six allegations in 2017, seven allegations in 2018, ten allegations in 2019, 16 allegations in 2020 and 22 allegations in 2021.

28. Three companies said that after five to seven years, a plasma plantation should produce sufficient revenue to provide profit payments to cooperative members. This figure was corroborated by interviews with industry observers. The Indonesian Palm Oil Association (GAPKI) said in an interview with our reporting team that loans should be paid off after ten years. Documents and interviews with two companies indicated that loans were typically repaid between 10 and 12 years after planting.

29. Kim, E. (2017) *Unmuting voices: Dayak women's narratives on structural and gendered injustice in oil palm expansion in West Kalimantan, Indonesia*. Global Campus, p.51. Available at: <https://doi.org/10.500.11825/661>.

30. Villagers told our reporting team that in 2008, they were promised profits of at least 3 million rupiah per month from the plasma plantation (equivalent to \$309 at contemporary exchange rates). Data collected by our reporting team in 2022, more than 12 years after the company began planting, showed that cooperative members were receiving 589,306 rupiah per hectare per month, on average. This is less than a fifth of 3 million rupiah.

31. Two members of the cooperative's management and three cooperative members said in interviews that PT Agro Artha Surya had made verbal promises in 2013 that they would receive 1.3 million rupiah (equivalent to \$125 at contemporary exchange rates) per hectare, per month. Data obtained by our reporting team showed that in March 2022, cooperative members were receiving 303,854 per hectare per month, on average (equivalent to \$21 per hectare, per month).

32. Satyabrata, E.A. (2020) *Initiating Farmer Participation in Palm Oil Company's CSR Agenda through Action Research*. dba. University of Liverpool, p.140. Available at: <https://doi.org/10.17638/03091832>.

33. See Grass, I. et al. (2020) 'Trade-offs between multifunctionality and profit in tropical smallholder landscapes', *Nature Communications*, 11(1), p. 1186. Available at: <https://doi.org/10.1038/s41467-020-15013-5>. The study estimates "annual profits per hectare after deducting production costs from revenues". Estimates do

not include costs of transportation, land rent, tax, management and other overhead costs. We calculated average per-hectare annual profits for smallholders' plots where palms were between 10 and 20 years of age. Figures were adjusted for inflation using the consumer price index published by the World Bank (<https://data.worldbank.org/indicator/FP.CPI.TOTL?locations=ID>) and converted to USD at contemporary exchange rates.

34. The details of this case are based on documentation and accounts provided by cooperative members, employees of Sawit Watch and PT Dhanistha Surya Nusantara and IUCN NL. See also: IUCN NL (2018) Supporting the rights of Indonesian communities living with palm oil. Available at: <https://www.iucn.nl/en/opinion/supporting-the-rights-of-indonesian-communities-living-with-palm-oil/>

35. PT Sanggam Kahuripan Indonesia was owned by Matahari Kahuripan Indonesia, commonly known as Makin Group. It was acquired by Dhanistha Surya Nusantara. It has been reported that both Matahari Kahuripan Indonesia and Dhanistha Surya Nusantara are subsidiaries of the same group, Gudang Garam. See Melkianus, H.E. (2022) 'Susilo Wonowidjojo alias Cai Daoping, Bigboss AGU/DSN Makin Tajir Sejak Ikut Main Sawit - Kalteng Lima', Kalteng Lima, 22 March. Available at: <https://www.kaltenglima.com/nasional/pr-3513012946/susilo-wonowidjojo-alias-cai-daoping-bigboss-agudsn-makin-tajir-sejak-ikut-main-sawit>.

36. Zen, Z. and Nibulan, T.R. (2018) 'A review of government interventions promoting smallholder development in Indonesia', in Proceedings of the 1st Economics and Business International Conference 2017 (EBIC 2017). p.8. Paris, France: Atlantis Press. Available at: <https://doi.org/10.2991/ebic-17.2018.2>.

37. Forest Peoples Programme, Sawit Watch (2008) Ghosts on our own land: Indonesian oil palm smallholders and the roundtable on sustainable palm oil. p.12. Available at: <https://www.forestpeoples.org/sites/fpp/files/publication/2011/02/ghostsonourownlandtxt06eng.pdf>.

38. Gillespie, P.A. (2010) 'Politics, power and participation: a political economy of oil palm in the Sanggau District of West Kalimantan', The Australian National University [Preprint]. The Australian National University, p.340. Available at: <https://doi.org/10.25911/5D5E746004BBE>.

39. This summary is based on interviews with officials responsible for overseeing oil palm plantations in two provinces and eight districts. See endnote 16 for details.

40. Colchester, M., Kleden, E. and Jiwan, N. (2014) Independent Review of the Social Impacts of Golden Agri Resources' Forest Conservation Policy in Kapuas Hulu District, West Kalimantan, Forest Peoples Programme (FPP), p.37. Available at: <https://www.forestpeoples.org/en/topics/palm-oil-rspo/publication/2014/independent-review-social-impacts-golden-agri-resources-forest>.

41. The minutes of a meeting between a cooperative and the company PT Globalindo Agung Lestari, obtained by our

reporting team, stated: "Untuk memenuhi permintaan koperasi, PT. GAL akan minta pihak Bank untuk menjelaskan maksud Outstanding." This translates as follows: "To meet the request of the cooperative, PT. GAL will ask the Bank to explain the meaning of Outstanding."

42. See Putusan PN MEMPAWAH Nomor Nomor 42/PDT.G/2017/PN Mpw, 2017, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/86024fe57e5b9e4ef25bb21182a4dco.html>

43. Article 11 (3) of Regulation of the Minister of Agriculture No. 26/Permentan/OT.140/2/2007 states: "Building of plantations for the communities as meant in paragraph (1) shall be realised simultaneously with the building of plantations managed by companies." For an English translation of the regulation, see UN Food and Agriculture Office Legal Office (FAOLEX), <http://extwprlegs1.fao.org/docs/pdf/ins72955.pdf>, p.4.

44. Over email, First Resources stated that the plasma "conversion" took place in 2018, and that "conversion is the hand-over process of plasma estate from the company to the respective communities via cooperatives, including the commencing of debt payment to the bank." We interpret this to mean that the plantation was mature at this point, and therefore that it was likely planted around four years earlier, in 2014.

45. This account of the protest is based on interviews with people involved in the protest, footage of the protest published on YouTube and court documents relating to the subsequent conviction of participants. See: Putusan PN MEMPAWAH Nomor 500/Pid.Sus/2019/PN Mpw, 2019, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/1b68cc51fbce9916f85788a0e1bb7ba2.html>

46. For the new investor's purchase, see: Timmerman, A. (2016) Indonesia: Gozco divests debt-ridden unit Palmdale Agroasia for \$22.1m, DealStreetAsia. Available at: <https://webcache.googleusercontent.com/search?q=cache:lpVYjFKnTYJ:https://www.dealstreetasia.com/stories/indonesia-gozco-divests-debt-ridden-unit-palmdale-agroasia-for-22-1m-59523&cd=1&hl=en&ct=clnk&gl=uk>. For the \$18 million debt, see Putusan PN MEMPAWAH Nomor 500/Pid.Sus/2019/PN Mpw, 2019, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/1b68cc51fbce9916f85788a0e1bb7ba2.html>, in which three villagers state in court that the cooperative's debt had reached 262.127 billion rupiah. The 262.127 billion rupiah figure is also included in documentation obtained by our reporting team. At exchange rates for December 2018 (the date of the documentation we obtained), 262.127 billion rupiah is \$18.2 million.

47. See Putusan MAHKAMAH AGUNG Nomor 1531 K/Pdt/2013, 2015. Available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/7dd4c2f819e9b85cb903d7cb393e7cc5.html>

48. See Putusan PN MEMPAWAH Nomor 500/Pid.Sus/2019/PN Mpw, 2019, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/1b68cc51fbce9916f85788a0e1bb7ba2.html>

49. See Putusan PN MEMPAWAH Nomor Nomor 42/PDT.G/2017/PN Mpw, 2017, available at: <https://putusan3.mahkamahagung.go.id/direktori/putusan/86024fe57e5b9e4ef25bb21182a4dcoa.html>

50. See summary of status of case 482 PK/PDT/2021, 2021. Available at: https://kepaniteraan.mahkamahagung.go.id/perkara/perkara_detail.php?id=87ba9e1c-daea-1aea-b25a-31313033.

51. Law No. 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs), Article 35: 'Large Enterprises shall be prohibited from owning and/or controlling Micro, Small, and/or Medium Enterprise as their business partners in the implementation of partnership relationship as intended in Article 26'. <https://eng.kppu.go.id/wp-content/uploads/LAW-OF-THE-REPUBLIC-OF-INDONESIA-20-OF-2008.pdf>.

52. Ermanto Fahamsyah is listed as an legal expert in the KPPU hearing for the case Putusan Perkara Nomor 21/KPPU-K/2019 (2022). His evidence is presented on page 87 of the document. Available at: https://putusan.kppu.go.id/simper/_lib/file/doc/Salinan%20Putusan%20Perkara%20Nomor%2021-KPPU-K-2019.pdf.

53. See Putusan Perkara Nomor 21/KPPU-K/2019 (2022). Available at: https://putusan.kppu.go.id/simper/_lib/file/doc/Salinan%20Putusan%20Perkara%20Nomor%2021-KPPU-K-2019.pdf.

54. Reuters (2022) 'Indonesia to audit palm oil companies, ask for onshore HQ', Reuters, 25 May. Available at: <https://www.straitstimes.com/asia/se-asia/indonesia-to-audit-palm-oil-companies-ask-for-onshore-hq>

55. Hartono (2022) 'Terkait Program Plasma yang Tidak Jalan, BPKP Diminta Audit Kebun Sawit', Kaltim Post, 15 September. Available at: <https://kaltimpost.jawapos.com/kaltim/15/09/2022/terkait-program-plasma-yang-tidak-jalan-bpkp-diminta-audit-kebun-sawit>.

56. WALHI (2020) Kelola Rakyat atas Ekosistem Rawa Gambut: Pelajaran Ragam Potret dan Argumen Tanding. Available at: <https://www.walhi.or.id/kelola-rakyat-atas-ekosistem-rawa-gambut-pelajaran-ragam-potret-dan-argumen-tanding>.