

ABOUT THIS REPORT

SCOPE

This report covers the plantations, mills and some key aspects of palm oil sales operations of Golden Agri Resources Ltd ("GAR" or the "Company") in Indonesia. The report only briefly mentions the Company's other activities outside of Indonesia. These operations will be progressively included in future reports.

Our Indonesian upstream operations are the largest and most profitable part of GAR and are the most scrutinised, as this report will show.

REPORTING STANDARDS

We are reporting against the Global Reporting Initiative ("GRI") G3 at application level B. We have also been guided by the principles of the AA1000 standard of Inclusivity, Materiality and Responsiveness.

INCLUSIVITY

The principle of inclusivity requires the reporter to show how its strategy has been built upon a commitment to engagement with stakeholders. The report does this in its description of the business structure and operation and also where it addresses each stakeholder group.

MATERIALITY

The materiality principle requires that we address the issues that are most important to our internal and external stakeholders. We have sought to do that by focusing on the economic, social and environmental issues that are most important to our internal and external stakeholders.

RESPONSIVENESS

The responsiveness principle requires that we demonstrate how the Company responds to stakeholder concerns. Accordingly, we have provided a detailed section on Stakeholder Engagement. It deals in detail with challenges made to our business practices by Greenpeace and other non-government organisations ("NGO"), and how the Company responded to them and concerns raised by other stakeholders.

REPORTING CYCLE

Following this first report, it is our intention to report each year in line with the Company's financial reporting cycle, which is the calendar year.

ASSURANCE

As this is our first report, we have focused on the issues raised by our stakeholders, and have not commissioned an independent assurance of this report. We intend to do so for future reports.