

VERIFICATION STATEMENT

As an independent third-party

Control Union Certifications B.V.

Meeuwenlaan 4-6
8011 BZ Zwolle
The Netherlands

confirms to have verified that

NDPE IRF (January to December 2021)

as published by

Golden Agri-Resources Ltd

PT SMART Tbk.
Sinar Mas Land Plaza Menara 2,
Lt 34, Jl. MH Thamrin No 51,
Jakarta Pusat 10350

A description of the methodology applied for the verification
process is provided below.

Attestation information

Verification statement

Place and date of issue:

Malaysia, 08-06-2022

Last date of Assessment:

18-04-2022

Declared by:

On behalf of the Managing Director



AIDA LYDIA

Control Union Certifications
B-3-1 Block B, Pusat Pemigaan Prima Klang,
Jalan Kota/KS 1,
41000 Klang,
Selangor,
MALAYSIA
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Facilities included in the scope of this evaluation

The verification was conducted for the following profiles:

PT Sinar Mas Agro Resources and Technology Tbk (PT SMART Tbk.) (Head Quarter)

7 refineries (13 profiles – CPO & PK except for Surabaya refinery that only supply CPO)

Total of 402 mills:

With 222 Delivering Mills under Internal Control System, including:

35 RSPO IP mills

3 RSPO IP; MB mills

Summary of the methodology

The verification was conducted based on NDPE-IRF protocol on 11th-18th April 2022. The compiled IRF profile with 402 mills for the reporting year January-December 2021, of which 222 are in delivering category, 37 in progressing, 104 in the commitments and starting actions and 39 in the awareness category is verified. The total overall volume of 402 mills included in the scope of this verification NDPE IRF Profile (No Deforestation) is 7,077,602.93 MT from the supplier that has at least company group level awareness in place to address No Deforestation requirements. The volume for Awareness is 156037.38 MT, Commitment and Starting Action is 630,670.48 MT, Progressing is 131,781.42 MT and Delivering is 6,159,113.66 MT. GAR as the data aggregator has been verified and complies with the requirement of the NDPE IRF Verification Protocol.

Conclusion

Control Union's responsibility was to exclusively verify the accurateness and completeness of the IRF methodology and processes for the calculation of the IRF profiles for the facilities in the scope of the assessment. Based on the information and evidence presented to Control Union, Golden Agri-Resources Ltd (GAR) as the data aggregator has been verified and found compliant with the methodology detailed above.

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