VERIFICATION STATEMENT

As an independent third-party
Control Union Certifications (Malaysia) Sdn. Bhd.
Port Tech Tower Level 17, Unit No: 1-7,
41150 Klang
Selangor Darul Ehsan
MALAYSIA

confirms to have verified that

NDPE IRF
(January to December 2022)

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 code: CU2022GAR
Place and date of issue:
Malaysia, 16-06-2023

Declared by:
On behalf of the Managing Director

AIDA LYDIA
Control Union Certifications (Malaysia) Sdn. Bhd.
Port Tech Tower Level 17, Unit No: 1-7,
41150 Klang
Selangor Darul Ehsan
Malaysia
0060-3-30004132
certifications@controlunion.com
Facilities included in the scope of this evaluation

The verification was conducted for the following profiles:
7 refineries (13 profiles) with total of 478 mills. 374 Delivering Mills under Internal Control System, including 34 RSPO IP mills.

<table>
<thead>
<tr>
<th>Period</th>
<th>Product</th>
<th>No Deforestation progress at production level based on estimate of proportion of FFB from directly managed production</th>
</tr>
</thead>
<tbody>
<tr>
<td>January – December 2022</td>
<td>CPO</td>
<td>Unknown 0.0%  Known 0.0% Awareness 0.3% Commitment 5.0% Progressing 0.9% Delivering 93.8%</td>
</tr>
<tr>
<td></td>
<td>PK</td>
<td>Unknown 0.0%  Known 0.0% Awareness 0.2% Commitment 6.0% Progressing 2.5% Delivering 91.3%</td>
</tr>
</tbody>
</table>

Summary of the methodology

The verification was conducted based on NDPE-IRF protocol on 8th – 12th May 2023. The compiled IRF profile with 478 mills for the reporting year January-December 2022, of which 374 are in delivering category, 54 in progressing, 43 in the commitments and starting actions and 7 in the awareness category is verified. The volume for **Awareness** is 17,492.45 MT, **Commitment and Starting Action** is 380,949.70 MT, **Progressing** is 93,336.42MT and **Delivering** is 6,804,401.88MT. 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.

Attestation information

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Place and date of issue: Malaysia, 16-06-2023

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