

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
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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.

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

Period	Product	No Peat progress at production level based on estimate of proportion of FFB from directly managed production					
		Unknown	Known	Awareness	Commitment	Progressing	Delivering
January – December 2022	CPO	0.0%	0.0%	0.5%	5.7%	0.6%	93.1%
	PK	0.0%	0.0%	1.2%	8.2%	0.4%	90.3%

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.

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