Date: May 11th, 2018

Notification on RSPO Recertification - Assessment Notification on RSPO of Libo POM – PT Ivo Mas Tunggal a subsidiary of Golden Agri Resources Ltd. (RSPO Membership Number 1-0096-11-000-00)

Dear Stakeholders,

Golden Agri Resources Ltd. has applied to Mutuagung Lestari for RSPO Recertification to Libo POM – PT Ivo Mas Tunggal (RSPO Membership Number 1-0096-11-000-00) and its supply based, located in Village of Samsam, Sub District of Kandis, District of Siak, Province of Riau, Indonesia against the requirement of Standard Indonesian National Interpretation of RSPO Principles and Criteria 2013 by INA-NITF, July 2016 (Endorsed by the RSPO Board of Governors meeting on 30th September 2016) and Supply Chain Requirement for CPO Mill, November 2014.

Golden Agri Resources Ltd. has been taking an active role in the RSPO certification processes and implementing programme to achieve RSPO Certified Sustainable Palm Oil. Golden Agri Resources Ltd. has been registered since March 31, 2004 as RSPO member. Mutuagung Lestari has arranged to conduct the Recertification of Libo POM – PT Ivo Mas Tunggal which has 1 (one) mill and 3 (three) estates and 1 (one) smallholder on 25th – 28th June 2018.

Information on production data of Mill and estates to be assessed are as follows:

<table>
<thead>
<tr>
<th>Name of Mill</th>
<th>Location</th>
<th>GPS Reference</th>
<th>Mill Capacity (Tonnes/hour)</th>
<th>Annual Volume</th>
</tr>
</thead>
<tbody>
<tr>
<td>Libo POM</td>
<td>Samsam Village, Sub district, Siak District, Riau Province</td>
<td>N 0° 55' 34&quot; E 101° 12' 22&quot;</td>
<td>60</td>
<td>61,091.97</td>
</tr>
</tbody>
</table>

*Production of May 2017 to April 2018

<table>
<thead>
<tr>
<th>Name of Estate(s)</th>
<th>Location</th>
<th>GPS Reference</th>
<th>Area (Ha)</th>
<th>Planted Area (Ha)</th>
<th>FFB Production (tonnes/year)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Libo Estate</td>
<td>Samsam Village, Sub district, Siak District, Riau Province</td>
<td>N 0° 55' 34&quot; E 101° 12' 22&quot;</td>
<td>4,871.77</td>
<td>4,428.91</td>
<td>45,969.29</td>
</tr>
<tr>
<td>Sei Rokan Estate</td>
<td>Samsam Village, Sub district, Siak District, Riau Province</td>
<td>N 0° 52' 08&quot; E 101° 14' 03&quot;</td>
<td>2,203.84</td>
<td>2,046.31</td>
<td>30,702.53</td>
</tr>
<tr>
<td>Nenggala Estate</td>
<td>Samsam Village, Sub district, Siak District, Riau Province</td>
<td>N 0° 53' 34&quot; E 101° 13' 02&quot;</td>
<td>4,139.72</td>
<td>3,914.98</td>
<td>65,224.64</td>
</tr>
<tr>
<td>Sungai Tapung Plasma Estate</td>
<td>Sukamaju and Kota Bangun Village, Tapung Hilir Sub District, Kampar District, Riau Province</td>
<td>N 0°45' 03.49&quot; E 101°14' 44.94&quot;</td>
<td>5,585.00</td>
<td>5,585.00</td>
<td>133,462.90</td>
</tr>
</tbody>
</table>

*Production of May 2017 to April 2018

PT Mutuagung Lestari, is also known Mutu Certification International (MUTU), and has started as inspection, laboratory, and Certification body since 1990. As a private national company and supported with highly committed professionals, MUTU has gained recognition nationally and internationally. Since June 2003, MUTU has received recognition from the Ministry of Agriculture, Forestry, and Fishery of Japan (MAFF) as registered overseas certification body (ROCB). MUTU certify and mark products with Japan agriculture standard (JAS) covering Indonesia, Myanmar, Cambodia, Malaysia, Vietnam, Timor...
Leste, Philippines, Papua New Guinea and China. MUTU is the first ROCB in Asia. National Accreditation Committee has accredited MUTU as Quality Management System certification body (ISO 9001:2015) and Environmental Management System certification body (ISO 14001:2015). Indonesia Ecolabelling Institute (LEI) has also accredited MUTU as Sustainable Forest Management System certification body. Since March 2014, MUTU has been accredited by Accreditation Services International as a RSPO certification body.

The assessor team for the certification assessment will be led of: Oktovianus Rusmin (Lead Auditor) and other team assessor from PT Mutuagung Lestari

PT. Mutuagung Lestari invites stakeholders to provide comments (if any) on any of the following matters related to the site for assessment,

a. Environmental protection within the estate or mill including use of pesticide and effluent management.
b. Biodiversity within the estate and mill
c. Opportunities for employment
d. Contribution for local development
e. Provision of housing, sanitation, facility and education support
f. Other issues related with the assessment

Comments accepted within 30 days from the date of this latter will be considered in the certification assessment. Please include the following details in case we may need to contact you for clarification on any issues raised by you.

Name : ____________________
Address : ____________________
Telephone : ____________________
Fax : ____________________

If you wish your comments to be treated confidentiality or remain anonymous, please mark your reply ‘IN CONFIDENCE’.

Please send your comments to:

PT MUTUAGUNG LESTARI
Ardiansyah
Operations Manager
Jl. Raya Bogor Km. 33,5 No. 19
Cimanggis, Depok - Indonesia 16953
Tlp (62-21) 8740202
Fax. (62-21) 8774074/46
agri@mutucertification.com
web : www.mutucertification.com

We thank you for your comments and feedback.
Yours faithfully,

Irham Budiman
Director PT Mutuagung Lestari

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Head of Environment Department
Plaza B II Tower 2, 30th Floor
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Telephone (62-21) 318 1388
Fax (62-21) 318 1389
ismu-zulfikar@smart-tbk.com
web : www.smart-tbk.com

We thank you for your comments and feedback.
Yours faithfully,

Irham Budiman
Director PT Mutuagung Lestari