

SUPPLIER CODE OF CONDUCT

The actions and business practices of a Supplier, when conducting business with or on behalf of PT Sinar Mas Agro-Resources and Technology Tbk and its subsidiaries and affiliates ("SMART" or "Company") may significantly impact our Company. Hence, SMART expects all providers, their employees and subcontractors ("Suppliers") to follow the Company's high ethical standards set forth in this Code of Conduct and the "GAR Social and Environmental Policy".

This Code outlines the minimum standards for Suppliers. As appropriate, preference will be given to Suppliers that practice and adhere to higher standards. Suppliers are expected to have appropriate management systems in place and take necessary steps to comply with this Code, including transparency concerning policies and practices and related employee education. We encourage our Suppliers to hold their Suppliers accountable to these standards.

SMART will assess its Suppliers' compliance with this Code, and any violations of this Code may jeopardize the Supplier's business relationship with SMART, up to and including termination. This Code applies to SMART Suppliers and their subsidiaries and affiliates providing goods or services to SMART.

Our Commitment

SMART takes responsibility for its employees, its customers, its stakeholders and the environment in order to achieve profitable long-term business development.

SMART commits itself to ethical and sustainable operations and business development in line with Sinar Mas values and the GAR Social and Environmental Policy. When carrying out procurement duties, all SMART employees are expected to share with Suppliers the Company's commitment to high legal, ethical and moral standards.

SMART has zero tolerance to the making or receiving of bribes in whatever forms. SMART employees shall not offer, provide, authorize, request or receive a bribe or anything that may be construed as a bribe.

Our employees are obliged to continuously report to their management any practices in dealings with business partners that are in violation of this Code.

Business Integrity

All Suppliers are obliged to act and operate with high integrity and in compliance with the applicable laws and regulations of the countries in which they operate. Suppliers shall always be ethical in every aspect of their business, including but not limited to relationships, practices, sourcing and operations.

Suppliers shall not engage in corruption, extortion, embezzlement, or bribery in conducting their business or to gain an unfair or improper advantage. Suppliers shall abide by all applicable anti-corruption laws and regulations of the countries in which they operate. Suppliers must not offer bribes or anything that may be construed as a bribe to employees of SMART.

Suppliers shall value free and fair competition and apply principles of true and fair accounting.

Labour & Human Rights

All Suppliers are expected to respect human rights and practice the labour standards as set forth in the GAR Social and Environmental Policy.

Environment and Health & Safety

All Suppliers are expected to jointly improve and develop innovative and sustainable solutions.

Suppliers will ensure compliance with applicable environmental, health and safety laws and regulations, including ensuring the protection of the health and safety of the local neighborhoods of the sites or locations they are operating in.

Confidentiality

SMART requires its Suppliers to keep all information provided by SMART and its respective business partners confidential, safe and secure at all times, and not in any way to disclose, copy, scan, reproduce, distribute, or reveal any information to any person except to directors, officers, employees, agents or attorneys.

We encourage our Suppliers to report any misconduct or violation of this Code. To do so, please contact us at TellUs@sinarmas-agri.com. All information provided will be kept confidential.