

NDP IRF VERIFICATION REPORT



Company Name
Location

PT Dharma Satya Nusantara Tbk
GRHA DSN Kawasan Industri
Pulogadung Jalan Pulo Ayang
Kav. OR, RW.3, Jatinegara, Kec.
Cakung, Jakarta Timur,
DKI Jakarta 13930
08-09 June 2026
Zulkarnain bin Ishak
29th June 2026
Afiq Othman

Assessment Date
Lead Assessor
Date of Report
Reviewed By

PART 1: VERIFIED COMPANY DETAILS

Company Contact Details	
Company Name	PT Dharma Satya Nusantara Tbk
Contact Person	Teguh Triono
Country	Indonesia
Business Address	GRHA DSN Kawasan Industri Pulogadung Jalan Pulo Ayang Kav. OR, RW.3, Jatinegara, Kec. Cakung, Jakarta Timur, DKI Jakarta 13930
Office Contact Number	+62 21 4618135
E-mail	sustainability@dsngroup.co.id
Website	https://dsn.co.id/

ASSESSMENT

FACILITIES SCOPE	SITE NAME	PT Dharma Satya Nusantara Tbk 2 IRF Profile (DSN Group and PT Dharma Satya Nusantara, Tbk (Kernel Crushing Plant))		
	LOCATION	GRHA DSN Kawasan Industri Pulogadung Jalan Pulo Ayang Kav. OR, RW.3, Jatinegara, Kec. Cakung, Jakarta Timur, DKI Jakarta 13930		
	VISITED	PHYSICAL ☒	REMOTE ☐	HYBRID ☐

OVERVIEW	ASSESSMENT TYPE	Initial Assessment
	YEAR	Period of January – December 2025
	ASSESSMENT DATE	08-09 June 2026

OBJECTIVE	To verify the Mills, Refiners and Traders data from PT Dharma Satya Nusantara own facilities based on the requirements of the No Deforestation, No Peat and No Exploitation Implementation Reporting Framework (NDP IRF) Protocol (version August 2025) for the year 2025 .
-----------	---

MEETING ATTENDEES	NAME	ROLE
	Zulkarnain bin Ishak	Lead Verifier
	Mohammad Rizky Fatulloh	Co Verifier
	Sudrajat Hary Saputro	Observer
	Teguh Triono	MS & SE Div Head
	Danar Surya Wiranagara	Compliance & Management System Dept Head
	Saepul Bahri	Traceability & Sustainability Operation
	Fatkhuokhman	Sustainability Engagement
	Priya Swayanuar	Environmental and Social Management System
	Dian Benny	Sustainability operation Section Head - Kaltim 1,2

Port Tech Tower, Level 17 Unit No. 1,2,3,3A, 5, 6,7 Jalan Tiara 3 KU/1, Bandar Baru Klang 41150 Selangor, Malaysia, Tel: +603 30000 4132
E-Mail: malaysia@controlunion.com

	Rudi Tri Wahyudi	Sustainability operation Section Head - Kaltim 3
	Raja Rafi Ramadhan	Supplier & ESMS Audit staff

VERIFIER TEAM (Control Union)	NAME	ROLE & QUALIFICATIONS
	Zulkarnain Bin Ishak	Lead Verifier Tertiary Education - Graduate in Bc Science and Technology, University Malaysia Sabah Working Experience - Head of Assurance Services for Control Union with 22 years in Sustainability which is in Control Union since 2018, 10 years' experience in Government Link Company Plantation (Malaysia) as Assistance Vice President Sustainability and Quality Management (SQM) for upstream and Downstream Sustainability. Additional 4 years' experience as Environ-mental Consultant in Alam Sekitar Malaysia. Competencies - Senior auditor with international auditing experience in Global Report Initiative (GRI) Standards Assurance ACSAP AA1000, NDPE IRF, Traceability Assurance (TTP, TTM), PepsiCo Protocol, UL VDF, EUDR Verification, RSPO, RSPO SCC, MSPO, ISCC, ISCC ISH, ISCC Waste and Residue, Low iLUC, SPOTT, QMS ISO 9001, EMS ISO 14001, RSB, GGL, SGLS, HACCP, etc
	Mohammad Rizky Fatulloh	Verifier Tertiary Education and Experience - Graduate in Law Major with experience more than 10 years. Involve in Certification since 2013, also in ISPO since 2022. Have expertise in legality. Working Experience - Scheme Coordinator/Scheme Manager ISPO with Experience 10 Years at Testing, Inspection & Certification in Indonesia also 3 years at many Certification Body and TIC company in Indonesia Competencies - Has attend and pass Training ISPO Auditor Upstream dan ISPO Downstream, ISO9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 19011:2018, SNI ISO/IEC 17065:2012, SNI ISO/IEC 17025:2017,

		ISO 31000:2009; ISO 37001:2016, experience in Global Report Initiative (GRI) Standards Assurance, SPOTT, EUDR Verification, NDPE IRF, Traceability Assurance (TTP, TTM), Pelatihan TKDN (Tingkat Komponen Dalam Negeri), Experience Inspection for Textile Brand (Adidas, H&M, Cath Kidston, Ferari, Lamborghini, Lidl, Mattel, Miniso), Mechanical Electrical, Qualified Laboratory personal for Electrical Product and Manufacture of domestic appliances; and Cleanliness Health Safety and Environmental Sustainability (CHSE) Certification Auditor Training in the Tourism and Creative Economy Native in Bahasa.
	Sudrajat Hary Saputro	Observer Tertiary Education and Experience - Bachelor of Political Sciences with more than 5 years of work experience. Competencies - Involved in RSPO certification since 2022 and ISPO certification since 2018. Has expertise in social, OSH, supply chain. Qualified as Auditor of RSPO P&C, Auditor of RSPO ISH, ISPO Auditor, Lead Auditor of RSPO SCCS. Has attended the training of RSPO P&C Lead Auditor, RSPO SCCS Lead Auditor, ISO 9001 Lead Auditor, ISPO Auditor, RSPO ISH Auditor, ISO 19011, ISO 26000, SA8000 Auditor, Ahli K3 Umum. Native in Bahasa and fluent in English.

PART 2: INTRODUCTION**Company Background**Company Overview

PT Dharma Satya Nusantara Tbk (DSN Group) was established on September 29, 1980, in Jakarta, Indonesia. Initially focused on the timber industry, the company expanded into palm oil production in the early 1980s. The company operates palm oil plantations and wood processing facilities, with a significant presence in Kalimantan. As of the end of 2025, DSNG has a total planted area of approximately 102.1 thousand hectares, with a focus on sustainable practices. DSNG's product portfolio includes crude palm oil, palm kernel oil, and various wood-based products such as plywood and engineered wood products. The company has multiple processing mills and a strong commitment to quality and sustainability

Commitment to Sustainability

Dharma Satya Nusantara emphasizes sustainable growth and responsible operations. The company aims to balance economic growth with environmental stewardship and community empowerment. This includes initiatives to minimize deforestation and promote the welfare of local communities

Community Engagement

The company actively engages with local communities, focusing on empowerment and sustainable development. This commitment is reflected in its operational strategies, which prioritize the well-being of employees and the In summary, Dharma Satya Nusantara is a key player in Indonesia's agro-industrial sector, known for its sustainable practices in palm oil and wood production, while also contributing to community development and environmental conservation.

Vision

DSNG's sustainability vision is "to become the responsible choice for people, planet and prosperity". Within that vision, lies our drive to deliver excellence and our aspiration to become a globally admired business by producing high quality products, as well as delivering consistent and superior returns for all stakeholders.

Nevertheless, DSNG's focus on the satisfaction of customers; the well-being of its employees; respecting local communities are all inseparable from its goal to create value for their shareholders.

DSNG recognizes the pressing challenges of climate change, limited natural resources, growing human population and equitable development. Therefore, it aims to take part in supporting bold responses taken by the United Nations 2030 Agenda for Sustainable Development; Paris Climate Accord; and Indonesia's commitment to reduce CO2 emissions by 29% in 2030 against the 2010 baseline. Additionally, DSNG believes in sharing best practices and inclusivity through the principles of shared prosperity with its supply chain; persistently striving to find the most advanced solutions for a Net Zero Carbon and efficient business.

To deliver the vision above, DSNG has three priority areas where it will focus on to mitigate its environmental and social impacts. These priority areas are forests, climate and communities. Broadly DSNG's commitments are reflected below, however a more detailed elaboration on its commitments is available in its Group Sustainability

Policy.

Group Sustainability Policy Matrix



In addressing its business impacts and sustainability priority areas, DSNG adopts three core principles. They are NDPE, Preservation and Circularity. These priority areas and principles form a matrix, which become the basis of its Group Sustainability Policy. DSNG shall endeavour to communicate this policy and its commitments to all employees, suppliers as well as external stakeholders.

Policies

PT Dharma Satya Nusantara (DSNG) has established a clear commitment to operate as a responsible organization for people, the planet, and prosperity, guided by its Sustainability Vision. The company's strategic direction emphasizes sustainable growth within the natural resources sector, supported by the implementation of robust environmental and social management practices.

DSNG operationalizes this commitment through its No Deforestation, No Peat, No Exploitation (NDPE) Policy, which serves as the foundation for responsible sourcing and operational integrity. In addition, the company promotes local development and stakeholder engagement as part of its sustainability approach.

The overall sustainability framework is guided by three key principles:

- NDPE – ensuring the protection of forests, peatlands, and human rights
- Preservation – conserving biodiversity and maintaining ecosystem integrity
- Circularity – promoting resource efficiency and supporting the development of alternative energy sources to reduce greenhouse gas emissions

Through the consistent application of these principles, DSNG aims to enhance environmental stewardship, support social responsibility, and contribute to long-term economic resilience. This integrated approach reflects the company's commitment to sustainable and responsible business practices across its operations and supply chain.

Sustainability Policy

DSNG's environmental and sustainability policy framework is established within its Sustainability Policy, which outlines the company's commitments across four key areas:

- a. Environment
- b. Human Rights and Social Responsibility
- c. Business Ethics
- d. Traceability

In March 2020, DSNG further strengthened its commitments by publishing its No Deforestation, No Peat, and No Exploitation (NDPE) Policy, specifically applicable to its palm oil operations. The NDPE Policy provides additional detail and guidance to support the commitments defined in the overarching Sustainability Policy.

To operationalize these commitments, DSNG has developed and implemented key action frameworks, including:

- Environmental and Social Action Plan (ESAP): This plan outlines specific actions required to meet the commitments under both the Sustainability and NDPE Policies. The NDPE Implementation Strategy forms part of the ESAP initiatives.
- Landscape Protection Plan (LPP): This plan focuses on landscape-level conservation and management to support environmental sustainability goals.

In addition, DSNG implements a Corporate Social Responsibility (CSR) programme, which encompasses various initiatives aimed at supporting sustainable community development.

These frameworks NDPE Policy, ESAP, LPP, and CSR are interlinked and collectively support DSNG's sustainability objectives. It was observed that NDPE-related activities have been integrated into existing programmes and operational procedures, demonstrating ongoing implementation across the company's operations and supply chain.

NDP IRF

The No Deforestation and No Development on Peat Implementation Reporting Framework (NDP IRF) developed by the Palm Oil Collaboration Group (POCG) serves as a reporting tool designed to support organizations in the palm oil industry to systematically comprehend, track and monitor progress toward fulfilling NDP commitments across the entire supply base. Several initiatives are developed or are underway within the palm oil industry to support organizations in achieving their NDP commitments. Initiatives include certification schemes, supplier and producer engagement programs, landscape or jurisdictional initiatives, and smallholders' support initiatives.

The NDP IRF facilitates systematic reporting, capturing details ranging from initial engagements like NDP workshops for mills, NDP policy developments to extensive engagements including peat assessments, HCV-HCSA assessments, traceability to plantation and production area, or minimal smallholder deforestation (MSD) area, and smallholder initiatives. By integrating information on both short-term and long-term initiatives, the tool summarizes progress and highlights gaps in the implementation of organization NDP commitments. Utilizing an industry-accepted framework like the NDP IRF tool to report on NDP progress enables organizations in the sector to collectively monitor progress, identify gaps, and drive continuous improvement among stakeholders involved.

The NDP IRF systematically records information about the implementation of NDP actions and initiatives involving the entire palm oil mill supply base, thus covering Fresh Fruit Bunches (FFB) produced on directly managed plantations, FFB purchased from third-party estates, and FFB purchased from smallholders. The NDP IRF enables

Port Tech Tower, Level 17 Unit No. 1,2,3,3A, 5, 6,7 Jalan Tiara 3 KU/1, Bandar Baru Klang 41150 Selangor, Malaysia, Tel: +603 30000 4132
E-Mail: malaysia@controlunion.com

initial supply chain actors sourcing from mills, such as refineries, crushers, and traders, to collect NDP data for a mill's supply base and transmit this information downstream of the supply chain by completing an IRF template. The initial supply chain actor responsible for collecting NDP data and entering it into the IRF template is termed a "data aggregator".

For each mill reported in the IRF template, information is requested through a set of questions (herein after allocation criteria) to evaluate the progress on implementation of NDP actions and initiatives within its supply base. Based on the information reported, the mill and the volumes originating from it are linked to one of six IRF profile categories.

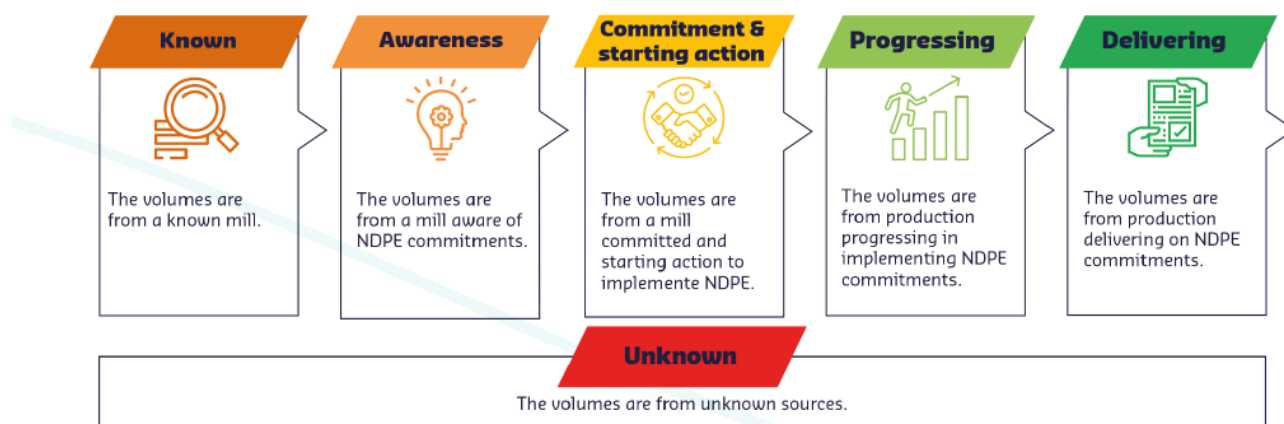


FIGURE 1. IRF profile categories illustrating progression in mill supply base implementation of NDP actions and initiatives.

No Deforestation, No Peat and No Exploitation Principles

The No Deforestation, No Peat, and No Exploitation (NDPE) principles encompass commitments related to the protection of forests, peatlands, and the rights of workers, indigenous peoples, and local communities. DSNG has demonstrated its commitment to conducting business in compliance with applicable national laws and regulations, protecting forests and biodiversity, reducing greenhouse gas emissions, and respecting human and community rights. These commitments are formally defined in the company's NDPE Policy, available at the following link: <https://madebystucel.com/dsnwp/esg/culture-of-transparency-accountability/ndpe-policy/>

In addition to the NDPE Policy, DSNG requires that its operations and supply chain adhere to related policies governing business ethics and human rights, including:

- Anti-Bribery and Corruption Policy
- Women Protection in the Workforce Policy
- Child Protection Policy
- Whistleblowing System

These policies collectively support the implementation of NDPE commitments and reinforce responsible and ethical business practices across the supply chain.



FOREST

No Deforestation

Committed to No Deforestation, Forest and Landscape Conservation, and as an Advocate to Biodiversity



CLIMATE

No Peat

Committed to No Peat Development, Water Conservation, and The Use of Renewables. We Aspire to be Carbon Neutral



COMMUNITY

No Exploitation

Committed to No Exploitation, Safety & Well Being of Employees and Communities. Firm Exponent to Shared Prosperity Principles

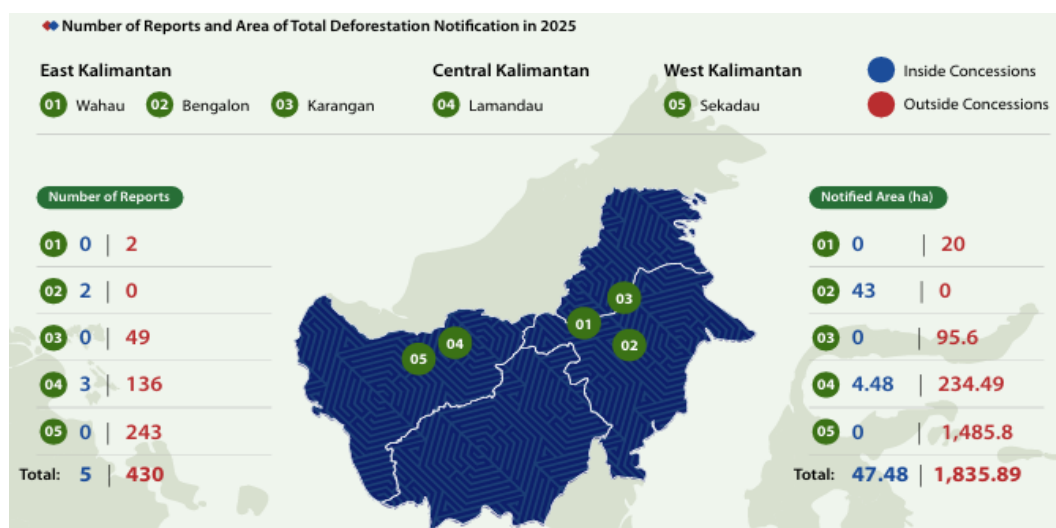
Business Impacts and Priority Areas, DSNG Adopts a Sustainability Framework that focus on NDPE

Landscape Monitoring

Landscape monitoring using satellite imagery was carried out to assess deforestation within areas associated with plantation operations. In line with DSNG's NDPE Policy, the verification aimed to confirm that no deforestation has occurred within the company's operational areas after March 2020.

The monitoring scope, defined as the Area of Interest (AOI), includes nucleus estates, partnership plantations, independent smallholder suppliers to DSNG, and conservation areas outside concessions that are jointly managed with local communities. The total AOI covers approximately 1.8 million hectares, which was monitored throughout 2025 using the Nusantara Atlas platform.

Based on the assessment, landscape monitoring activities identified indications of suspected deforestation within the AOI. During 2025, a total of 435 suspected deforestation incidents were identified across the DSNG landscape based on satellite imagery alerts. Of these, 5 incidents (representing approximately 0.003% of the total AOI) were located within DSNG concession areas, while the remaining 430 incidents (approximately 0.001% of the total AOI) were identified outside the concession boundaries.



Number of Report and Area of Total Deforestation Notification.

Field verification activities were conducted by the Survey and Verification Team to confirm the occurrence of deforestation or land cover changes within DSNG concession areas. These activities were undertaken to assess alignment with DSNG's NDPE (No Deforestation, No Peat, No Exploitation) commitments, particularly the requirement to ensure no deforestation within its operational control.

Based on the verification scope, no material evidence was identified to indicate non-compliance with the NDPE no-deforestation commitment within DSNG-managed concession areas, while monitoring continues for external areas within the broader landscape.

Certification and MRV Procedure (Monitoring, Reporting and Verification)

To ensure the implementation of NDPE commitments across the entire supply chain, DSNG has established the following strategies:

- Internal and Scheme Plantations:

Compliance with NDPE requirements is ensured through adherence to internal standards and certifications, including ISPO, RSPO, and ISCC, as well as alignment with the International Finance Corporation Performance Standards (IFC-PS). The requirements under these frameworks are consistent with the key principles of NDPE.

- External Suppliers:

NDPE implementation for external suppliers is carried out through a structured, staged approach, beginning with supplier and farmer registration, followed by awareness and socialization programs, self-assessment, and culminating in Monitoring, Reporting, and Verification (MRV).

The MRV process represents the final stage to assess and confirm supplier compliance with NDPE requirements. Based on the outcomes of this process, suppliers and smallholders are categorized into three status levels such as Register, Controlled and Compliant.

Only suppliers and smallholders that have successfully undergone MRV audit by the Supplier Audit team are classified as NDPE Compliant. Suppliers classified under Registered or Controlled status are not yet considered to have fully met NDPE requirements.

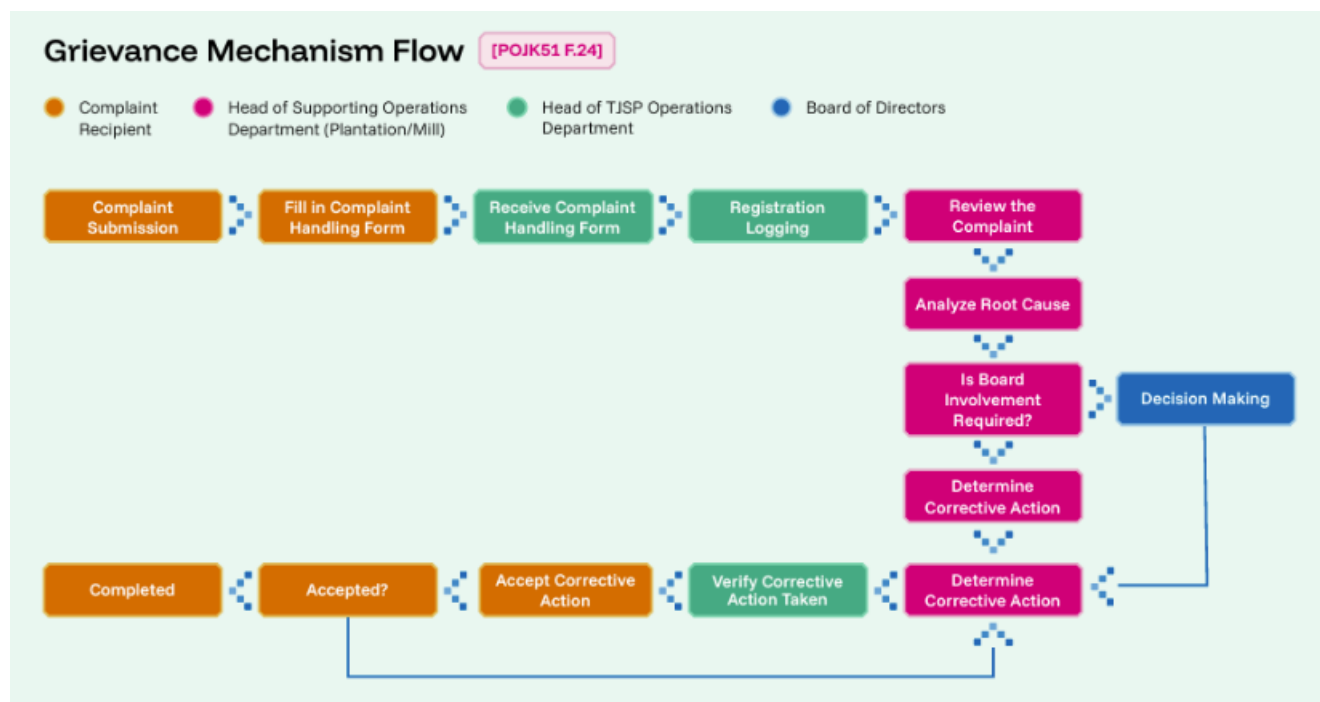


NDPE Implementation Process Flow

Port Tech Tower, Level 17 Unit No. 1,2,3,3A, 5, 6,7 Jalan Tiara 3 KU/1, Bandar Baru Klang 41150 Selangor, Malaysia, Tel: +603 30000 4132
E-Mail: malaysia@controlunion.com

Grievance Management

This Grievance Procedure was established for DSN Group to address grievances from parties, including individuals, community representatives, as well as non-governmental organizations. DSNG consistently strives to address and diligently pursue the resolution of grievances that are submitted to the company. DSNG will compile a report on all grievances and their status in Sustainability Report that as published.



Socialization of NDPE Program

DSNG has undertaken efforts to enhance supplier understanding of NDPE requirements through the implementation of an NDPE socialization programme targeting FFB suppliers and smallholders. This activity corresponds to stages 1 (registration engagement) and 3 (self-assessment preparation) within the NDPE implementation process for external suppliers.

Two approaches to the socialization process were observed. Firstly, group sessions are conducted whereby smallholders are gathered and provided with an overview of NDPE principles and requirements. Secondly, individual engagement is carried out, where NDPE requirements are explained directly to each smallholder in conjunction with field data collection activities conducted by the Supplier Engagement Team.

In 2025, NDPE socialization activities reached a total of 103 cooperatives/agents representing independent smallholder suppliers. By the end of 2025, the programme had engaged **3,365 cooperative smallholders (62%)**, **1,834 agent-affiliated smallholders (34%)**, and **221 internal company participants (4%)**. These participants received guidance and capacity-building materials on sustainable plantation management, covering topics such as NDPE principles and grievance mechanisms, Occupational Health and Safety (OHS), ISPO and RSPO requirements, and oil palm agronomy through the Field School programme. The total number of participants in 2025 reflected an increase compared to 2024.

To further support supplier understanding and implementation of NDPE, the Sustainability Operations team developed an **NDPE Farmer Guidance Handbook**, which is distributed during socialization activities. The handbook is presented in a booklet format and provides a concise overview of NDPE implementation requirements applicable to third-party suppliers.

Summary of mills verified, findings in NDP IRF profiles and audit approach taken.

The Control Union conducted a verification assessment for DSN with the objective of performing an independent third-party review of the NDP IRF data provided by DSN, in accordance with the requirements of the NDP IRF Verification Protocol. DSN has two NDP IRF Profiles included within the scope of this verification.

For mills holding Identity Preserved (IP) certification, the verifier assessed the validity and completeness of all information provided. For the remaining “delivering” mills without IP certification, a sampling approach was applied in line with the limited assurance methodology, corresponding to a representative subset of the total number of supplying mills.

The verification followed the categorisation defined under the NDP IRF reporting framework. A mill is confirmed as Deforestation-Free only where all relevant requirements under the NDP IRF Verification Protocol are met. Mills with open deforestation grievances are not considered deforestation-free. Similarly, mills with active deforestation alerts under investigation at the time of the audit are not classified as deforestation-free, even if such alerts have not yet been formally confirmed as grievances.

In cases where a “no deforestation” status is subsequently confirmed after the completion of verification, a follow-up verification review is required before confirming the final determination.

A total of 11 mills were identified as supplying to DSN Group. For the purpose of this verification assessment, 5 mills were selected as samples. The list of sampled mills, together with their respective supply base data, is provided in Appendix II.

For the sampled mills, the following evidence was also inspected to confirm traceability to plantation data:

- Validity of RSPO certificates
- Concession maps
- Mill Coordinates
- Supplier Self-Assessment and External Report (RSPO)
- Grievance records
- Satellite monitoring records

Summary of the verification methodology adopted for this verification:

1. A verification assessment can be conducted on-site or remotely. This decision has to be taken by the verification body, in consultation with the data aggregator and after having gathered information prior to the verification.
2. Assessment Plan was provided prior to the assessment date.
3. NDP IRF Verification Protocol Version 6.0 August 2025 is used as a guidance to verify each NDP criteria.
4. Sampling methodology is applied according to the NDP IRF Verification Protocol Version 6.0 August 2025, Sampling methodology for selection of mills to be reviewed during verification.

5. For RSPO IP certified mills whose entire volume falls under the “Delivering” category, verification has to solely focus on:
 - a. Confirming the validity of the RSPO certificate and supply chain model.
 - b. The accuracy of reported incoming volumes.
 - c. Existence of any open grievances.
6. The verification body has to select a sample that accurately represents the data aggregator’s reporting. This sample should cover a representative selection of applicable FFB production areas (DMA, Ind. P, and ISH).
7. The sample should also cover a representative selection of applicable IRF profile categories: “Unknown”, “Known”, “Awareness”, “Commitment and Starting Action”, “Progressing,” and “Delivering”. If the sample size is too small to represent the FFB production areas and IRF profile categories, it can be increased to ensure it is representative.
8. For the initial verification assessment, priority can be given to the mills with the highest volume. The verification body has to take into consideration that all mills are verified throughout the following years when conducting subsequent verification assessments.
9. Verification bodies can follow the same sampling methodology for data aggregators that filled in the “Supply from refineries & traders” sheet in the IRF template. Instead of sampling mills, the verification body takes a sample from the refineries and traders listed in the IRF template.
10. If complete information in line with Appendix I cannot be provided by the data aggregator during the verification assessment to support a selected answer for a specific mill allocation criterion in the IRF template.
11. Upon finalization of the verification assessment, the verifier has to complete a verification report. The report has to state the findings of the verification assessment, including a detailed description of any non-conformities identified. The verification report has to be shared with the verified data aggregator, preferably within 3 weeks after the closing meeting. The report is only to be shared with the data aggregator and the responsible personnel.
12. Upon a positive verification decision, the verification body has to issue a verification statement to the data aggregator. The verification statement has to confirm that the data aggregator has been verified and complies with the conditions set out in the NDP IRF Verification Protocol.

PART 3: CONCLUSIONS

Group Level Result for No Deforestation and No Development on Peat

The total volume of DSG Group for the year 2025 from all 11 mills and 1 KCP included in the scope of this audit is **2,709,069.0 MT** and **88,715.95 MT** which all delivered from suppliers that have at least the group level known in place to address No Deforestation and No Development on Peat requirements. The volume of each category is mentioned in the table below:

DSN Group NDP IRF Overall Progress at production level (Year 2025)

Unknown	Known	Awareness	Commitment	Progressing	Delivering
0.0%	0.0%	0.0%	0.8%	2.3%	96.9%
0	0	0	21,271.64 MT	62,006.97 MT	2,625,790.39 MT

PT Dharma Satya Nusantara, Tbk (Kernel Crushing Plant) NDP IRF Overall Progress at production level (Year 2025)

Unknown	Known	Awareness	Commitment	Progressing	Delivering
0.0%	0.0%	0.0%	1.6%	0.0%	98.4%
0	0	0	1,394.17 MT	0	87,321.78 MT

Detail NDP IRF Profile for DSN Group and PT Dharma Satya Nusantara, Tbk (Kernel Crushing Plant) are in Annex 1.

The audit was carried out to verify the data based on the evidence submitted by DSN group. By reviewing all the evidence presented the verifier hereby confirms that all mills and refineries which are categorized as **Delivering, Progressing & Commitment and Starting Action (IRF Category)**, have been verified correctly and in accordance with the requirements of the NDP IRF Verification Protocol V 6.0.

Report written by		
Name	Zulkarnain Bin Ishak	 
Role	Lead Verifier	
Date	30 th June 2026	
Reviewed by		
Name	Afiq Othman	 
Role	Reviewer	
Date	8 th July 2026	
Acknowledged by (Client)		
Name	Teguh Triono	
Role	MS -SE Division Head	
Date	30 th June 2026	

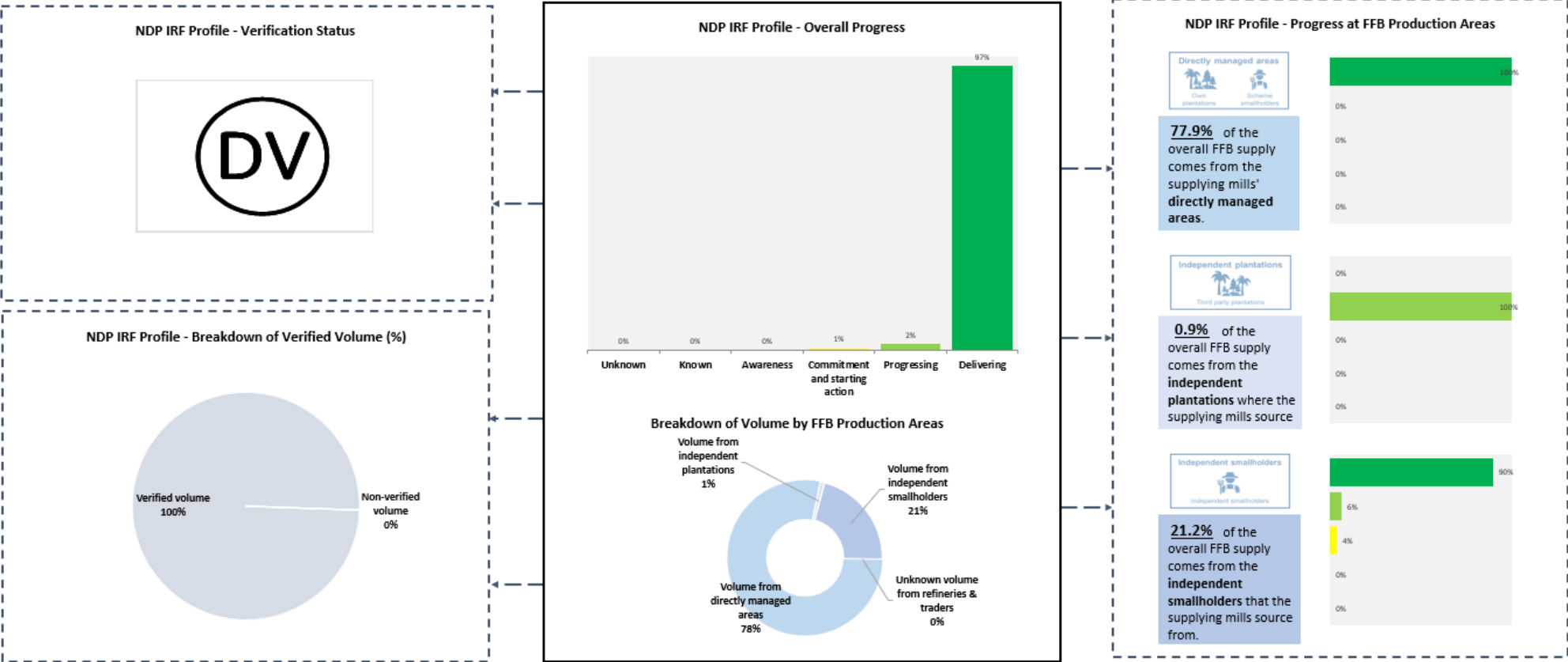
For verification use only:	
Unique verification code:	CU2026DSN
Verification completion date:	9 th June 2026
Verification body code:	01
Verification body name:	Control Union (M) Sdn Bhd
Verification body contact person:	Zulkarnain Ishak

**The findings, conclusions, and recommendations presented in this verification report are based on an objective and impartial assessment of the evidence gathered during the verification process. The verification team has conducted this work free from any undue influence, conflicts of interest, or bias that could compromise the integrity of the results.*

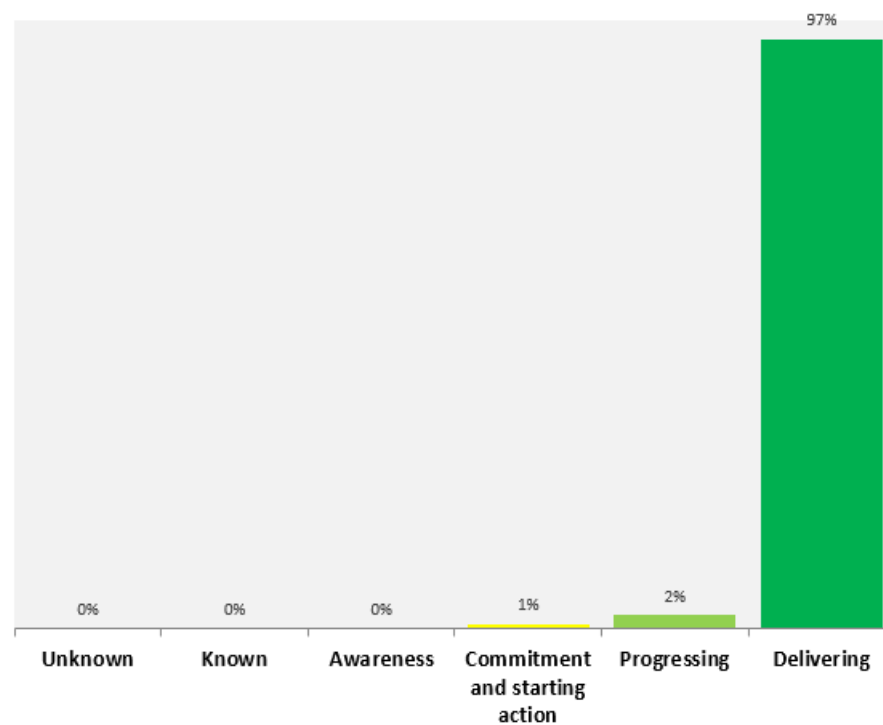
All personnel involved in the verification process have adhered to the highest standards of professionalism, ethics, and independence. No external pressures, financial interests, or personal relationships have influenced the outcome of this verification.

This report reflects an honest and accurate representation of the facts as observed and documented during the verification activities.

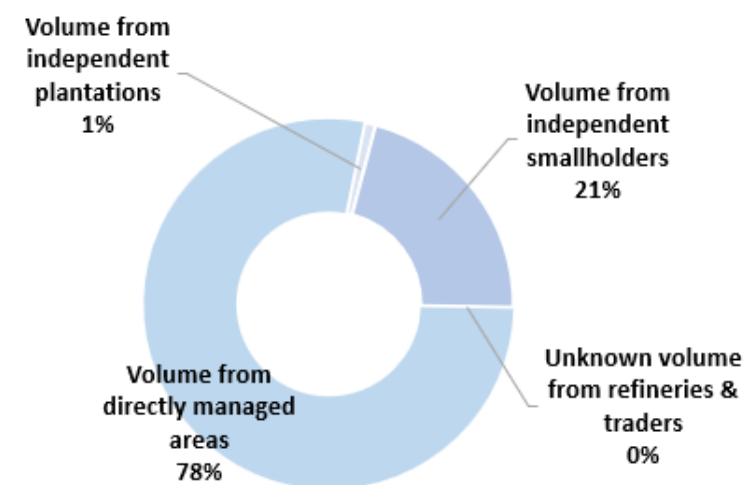
DSN Group NDP IRF Overall Progress at production level (Year 2025)



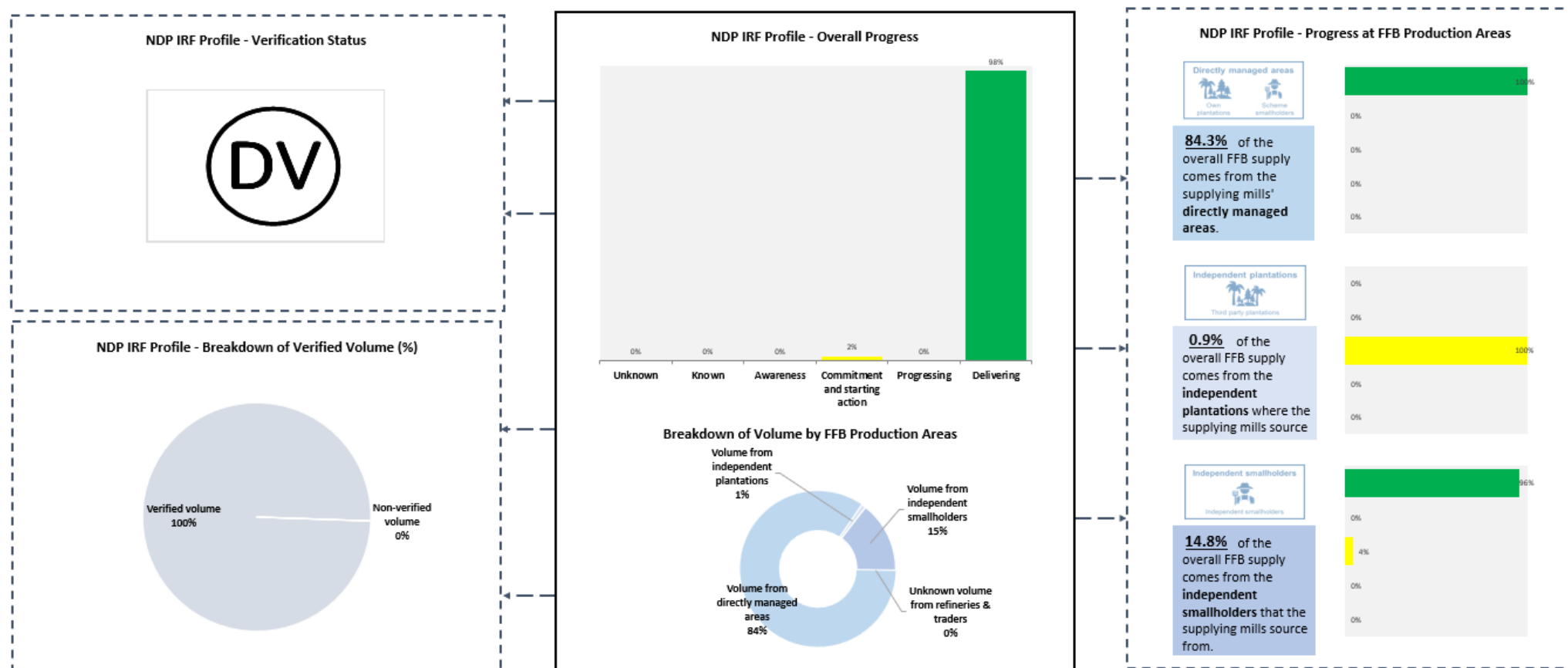
NDP IRF Profile - Overall Progress



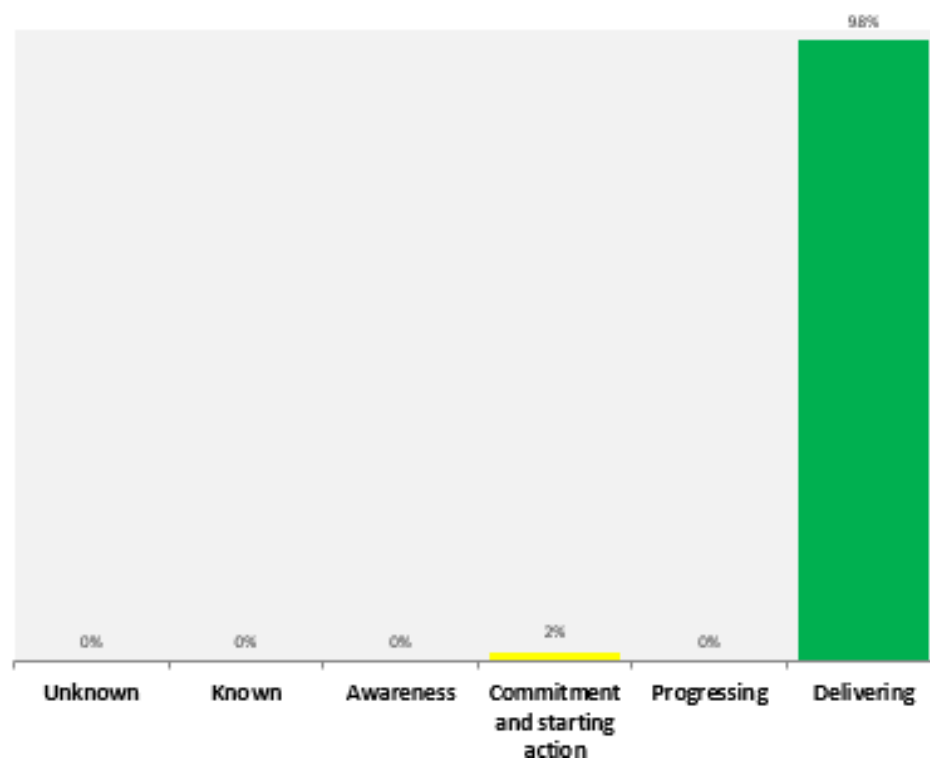
Breakdown of Volume by FFB Production Areas



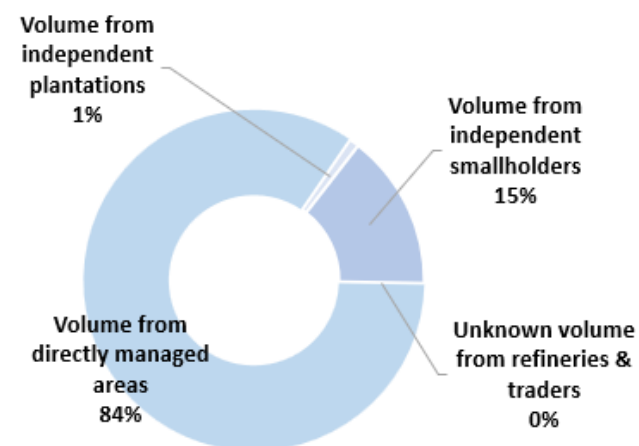
PT Dharma Satya Nusantara, Tbk (Kernel Crushing Plant) NDP IRF Overall Progress at production level (Year 2025)



NDP IRF Profile - Overall Progress



Breakdown of Volume by FFB Production Areas



ANNEX II

DSN facility list included in the scope of Assessment for **2025**

No.	Facilities Name	Location	Country
1	PT Dharma Satya Nusantara (GROUP)	East Jakarta	Indonesia
2	PT Dharma Satya Nusantara, Tbk (Kernel Crushing Plant)	Muara Wahau, Kalimantan	Indonesia

Sample Mill list included in the scope of Assessment for **2025**

Mill parent company	Mill name
DHARMA SATYA NUSANTARA	PKS 8 PT Agro Andalan
DHARMA SATYA NUSANTARA	PKS 10 PT Bima Agri Sawit
DHARMA SATYA NUSANTARA	PKS 3 PT Dharma Intisawit Nugraha
DHARMA SATYA NUSANTARA	PKS 4 PT Swakarsa Sinarsentosa
DHARMA SATYA NUSANTARA	PKS 5 PT Pilar Wanapersada