

Coalition member since 2022. As of September 2026, PPP are material commodities for App Sinarmas.

Theory of Change | Halting deforestation and conversion and transforming key commodity sectors to forest positive.

At the heart of our work lies a comprehensive theory of change that guides our work towards a forest positive future. By recognising the interconnected challenges within commodity supply chains, we can drive meaningful change that not only protects our forests but also enhances the well-being of communities linked to production landscapes. Our approach emphasises collaboration with diverse stakeholders and a commitment to transparency, ensuring that we can effectively address deforestation and promote responsible practices. Through our collaborative efforts, we aim to transform our supply chains and create sustainable outcomes that resonate across the industry.

The following report includes information on this member company's performance reporting against each of our Forest Positive Coalition's Key Performance Indicators (KPIs), highlighting their progress in the three key areas that make up our Theory Of Change: DCF Supply, DCF Suppliers and Forest Positive Landscapes. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit <https://www.theconsumergoodsforum.com>

DCF Supply | Element 1: Own Supply Chain

We have recommended targets to source DCF palm oil, soy, beef and PPP (paper, pulp and fibre-based packaging) alongside a people positive approach which promotes positive outcomes for the communities linked to production landscapes.

Commodity	KPI Number	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope
Palm Oil (CPO/PKO)	1.5.1	not material	-	-
Palm Oil Derivatives	1.5.1	not material	-	-
Direct Soy	1.8	not material	-	-
Embedded Soy	1.8	not material	-	-
Fibre based Products	1.8	100%	Fully adopted the CGF-FPC DCF Methodology 100% of APP's disclosure volume determined as DCF through certification scheme (PEFC and PHL-VLHH). 100% volume determined as DCF through monitoring of deforestation and conversion within the sourcing area, with our system for assessing the deforestation and/or conversion risk called Supplier Evaluation and Risk Assessment (SERA). We conducted SERA annually and acts as a screening to evaluate the level of risk within a supplier's operations across all suppliers.	100% of total commodity volume
Packaging	1.8	Packaging data is merged with fibre based products	-	-
Beef and cattle derived products	1.6	not material	-	-

DCF Suppliers | Element 2

We support suppliers to transform their production of these key commodities to DCF in line with our members' commitment. Direct engagement in supply chains helps us understand where deforestation, conversion and human rights risks may occur so we can recommend actions to be taken by members to support improved supplier performance.

Commodity	KPI Numbers	Engaging suppliers on commodity
Palm Oil (CPO/PKO)	2.2.1	not material
Palm Oil Derivatives	2.2.1	not material
Direct Soy	2.2.1	not material
Embedded Soy	2.2.1	not material
Fibre based Products	2.2.1	100%
Packaging	2.2.1	Packaging data is merged with fibre based products
Beef and cattle derived products	2.3.1	not material

Forest Positive Landscapes

We address systemic issues in the 'production landscapes' of these commodities so they are transformed into forest positive areas. Strategic investment and collaboration will drive forest conservation, ecosystem restoration and improved livelihoods.

Commodity	KPI Numbers	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Link to publicly available source
Palm Oil (CPO/PKO)	4.4	not material	-
Palm Oil Derivatives	4.4	not material	-
Direct Soy	4.4	not material	-
Embedded Soy	4.4	not material	-
Fibre based Products	4.4	Protect30	https://app.co.id/documents/20123/0/SR_PT_APP_PURINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027
Packaging	4.4	Packaging data is merged with fibre based products	-
Beef and cattle derived products	4.4	not material	-
No. of landscapes member is investing in	1		

The following table includes a list of each Key Performance Indicator (KPI) for each material commodity, along with the company's 2025 reporting record. The record includes the following responses:

- "Yes" indicates a company is reporting against a KPI and reporting quantitatively where indicated
- "Yes-narrative reporting" indicates a company is reporting qualitatively against a quantitative KPI
- "Not yet reporting" response indicates a company is not yet reporting on a KPI
- "N/A" indicates a KPI was not established in a given year

The DCF commodity methodologies are subject to updates based on commodity working group discussions and wider sectoral alignment. The 2026 reporting cycle is based on the following DCF methodology versions:

- Palm Oil DCF Methodology Version 0.2
- Soy DCF Methodology Version 1.1
- PPP DCF Methodology Version 0
- Beef DCF Methodology present in Roadmap Guidance version 1.4

This information has been self-reported by companies and verified by Proforest. Links are provided to information when a company is reporting ("Yes") against a public information requirement, and when a company is reporting qualitatively ("Yes narrative reporting") against a quantitative KPI. For a full methodology on the Forest Positive Coalition's reporting process, including a list of all KPIs and public information requirements, visit <https://transparency.tcgfforestpositive.com>

If you have any questions about this report, please contact forestpositive@theconsumergoodsforum.com

PPP (Pulp, paper and fibre-based packaging)		Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
SECTION A: PPP FIBER-BASED PRODUCTS (PPP Packaging data is merged)								
1.0 - Element 1: Own Supply Chain								
1.3 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope	100% of total commodity volume are included in the disclosure.- Our Sustainability Roadmap: Vision 2030 (SRV 2030) sets specific and measurable targets for each pillar to achieve long-term sustainability for our overall business by 2030 and covers overall APP Group.- APP requires all its pulpwood suppliers both current and potential—to comply with the Forest Conservation Policy (FCP) and Responsible Fibre Procurement and Purchasing Policy (RFPPP); these policies provide a framework for the processes and criteria used to evaluate suppliers' compliance our approach to forestry. These initiatives are enacted to ensure our operations are free from deforestation. CGF-FPC DCF Methodology is not yet adopted	Yes, Quantitative	100% of total commodity volume are included in the disclosure. - Our Sustainability Roadmap: Vision 2030 (SRV 2030) sets specific and measurable targets for each pillar to achieve long-term sustainability for our overall business by 2030 and covers overall APP Group. - In September 2025, APP launched Regenesi -- its new sustainability platform. Regenesi reflects APP's commitment to create positive impacts for forests, biodiversity, communities and value chain while strengthening partnership for a more sustainable future. To achieve this, APP will focus on carbon management , supporting community development, and cultivating partnerships that drive sustainable progress. As the first milestone under Regenesi, APP also launch the new Forest Positive Policy (FPP). This policy builds on the legacy of the company's Forest Conservation Policy (FCP) and represents a deeper commitment to conservation and restoration into all aspects of APP Group's operations and value chain.			100% suppliers, 100% volume.	- 2025 APP Sustainability Report, Sustainability Strategy, page 28: https://app.co.id/document/s/20123/0/SR_PT_APP_P URINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027 - APP's website: https://app.co.id/regenesi	
1.4 - % recycled, % virgin fiber	47% recycled fibre, 53% virgin fibre CGF-FPC DCF Methodology is not yet adopted	Yes, Quantitative	47% recycled fibre, 53% virgin fibre.		The percentage is based on the total material used for production. Fully adopted the CGF-FPC DCF Methodology.	100% from total scope of commodity.	2025 APP Sustainability Report: Production Pillar, page 33 https://app.co.id/document/s/20123/0/SR_PT_APP_P URINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027	Target achieved - surpassing APP's SRV 2030 target of 30% recycled raw materials.
1.5 - % of virgin supply certified, and % per scheme and chain of custody model	100% of APP's pulpwood suppliers in Indonesia comply with the PEFC scheme (SFM and Controlled Source). Additionally, all APP's pulpwood suppliers in Indonesia are certified under Indonesia's mandatory certification system (PHPL-SVLK).	Yes, Quantitative	100% of APP's pulpwood suppliers in Indonesia are certified under the mandatory PHL-VLHH timber legality and sustainable forest management certification system. 100% of APP's pulpwood suppliers in Indonesia in compliant with the PEFC scheme.		Certified by independent 3rd party assessment under several schemes: PEFC, PHL-VLHH.	100% suppliers in fibre sourcing, 100% volume.	2025 APP Sustainability Report, Our Forest Certification, page 83: https://app.co.id/document/s/20123/0/SR_PT_APP_P URINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.	100% volume determined as DCF through IFCC-PEFC certification scheme providing full DCF assurance. 100% volume determined as DCF through monitoring of deforestation and conversion within the sourcing area, with our system for assessing the deforestation and/or conversion risk called Supplier Evaluation and Risk Assessment (SERA). We conducted SERA annually and acts as a screening to evaluate the level of risk within a supplier's operations, wherever sourcing areas it is in Indonesia. It's consists of 12 indicators that determine level of risk based on Sustainable Forest Management (SFM) methodology. Fully adopted the CGF-FPC DCF Methodology	Yes, Quantitative	100% of APP's disclosure volume determined as DCF through certification scheme (PEFC and PHL-VLHH). 100% volume determined as DCF through monitoring of deforestation and conversion within the sourcing area, with our system for assessing the deforestation and/or conversion risk called Supplier Evaluation and Risk Assessment (SERA). We conducted SERA annually and acts as a screening to evaluate the level of risk within a supplier's operations across all suppliers. With the launch of APP's Forest Positive Policy in 2025, it will enhanced the platform and builds on the existing system and provides a more robust mechanism for assessing and monitoring supplier risk across the fibre supply chain, as well as the non-fibre suppliers, to achieve positive ecological outcomes. It ensures robust FPP compliance through rigorous screening, ongoing annual evaluations, and strengthened accountability, while maintaining a traceable and sustainability-aligned supply chain. APP also implemented an E-Product Tracing system across its mills to enhance transparency and traceability, which we continue to refine in line with the EUDR and customer expectations. This system is continuously refined to meet evolving customer expectations. All of APP's pulpwood suppliers are certified under Indonesia's Performance Timber Legality and Sustainability Assurance System (SVLK). As a result, 100% of APP's timber and pulp supply can be traced back to the Forest Management Unit (FMU) level.	Fully adopted the CGF-FPC DCF Methodology	100% suppliers in fibre sourcing, 100% volume.	- 2025 Sustainability Report, Our Fiber Procurement Process, page 69 & Traceability Systems, page 72: https://app.co.id/documents/20123/0/SR_PT_APP_PURINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027 - APP's Sustainability Dashboard: https://sustainability-dashboard.com/forest - 2025 CDP Reporting (8.9): https://app.co.id/documents/20123/37374/CDP+Report+2025+-+Consolidated+Climate+Change%2C+Forest+and+Water.pdf/7daa56aa-e5e4-f6d0-a451-3bc9a4bb40c5?t=1779418429375	
2.0 - Element 2: Suppliers & Traders							
2.2.1 - % of direct suppliers (by volume and/or sales, and number) engaged on the 'Forest Positive Approach'	100% suppliers are informed about Forest Positive Suppliers approach. To ensure that our supply chain is free from deforestation, APP Group requires all pulpwood suppliers- both current and potential to comply with our Forest Conservation Policy (FCP) as well as our Responsible Fiber Procurement and Purchasing Policy (RFPPP). It provides an overarching framework for the specific processes and criteria that we use in evaluating their compliance with our FCP. (More see 2025 report: https://www.theconsumergoodsforum.com/wp-content/uploads/2025/08/CGF-FPC-KPI-Reporting-and-Performance-Profile_APP_2025.pdf)	Yes, Quantitative	100% suppliers are engaged with Forest Positive Suppliers approach. To ensure that our supply chain is free from deforestation, APP Group requires all pulpwood suppliers- both current and potential, to comply with our Forest Positive Policy (FPP), Fibre Procurement and Processing Policy (FPPP), and comply with national systems such as the PHPL-VLHH, as well as international schemes, such as the FSC and PEFC. It provides an overarching framework for the specific processes and criteria that we use in evaluating their compliance with our policies. These initiatives are enacted to ensure our operations are free from deforestation.	Fully adopted the CGF-FPC DCF Methodology	100% suppliers in fibre sourcing, 100% volume.	- 2025 APP Sustainability Report, Fiber Sourcing Strategy, page 66: https://app.co.id/documents/20123/0/SR_PT_APP_PURINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027	

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	N/A - New KPI 2026	Yes, Narrative	All of APP's pulpwood suppliers are informed about Forest Positive Approach. To ensure that our supply chain is free from deforestation, APP Group requires all pulpwood suppliers-both current and potential to comply with our Forest Positive Policy (FPP) as well as our Fibre Procurement and Processing Policy (FPPP). It provides an overarching framework for the specific processes and criteria that we use in evaluating their compliance with our policies. Actions for suppliers engagement: 1) Screens new suppliers and evaluate existing suppliers annually using the SERA, which applies standardized environmental, social, labor, legality, and operational indicators through a structured questionnaire. Assessment outcomes determine supplier approval, required corrective actions, or procurement restrictions. 2) Supplier audits and assessments (regular monitoring and assessing supplier performance to identify gaps) 3) Offering on-site training and technical assistance 4) Organizing capacity building events 5) Support suppliers to set their own no deforestation/conversion commitments across their entire commodity operation.		100% suppliers in fibre sourcing, 100% volume.	- 2025 APP Sustainability Report, Fiber Sourcing Strategy, page 66: https://app.co.id/document/s/20123/0/SR_PT_APP_PURINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027 - FPP: https://app.co.id/document/s/20123/0/APP+Forest+Positive+Policy.pdf/24afde20-d0e5-deb1-38be-ac607d58c459?t=1757482753783 - FPPP: https://app.co.id/document/s/20123/0/220727+APP%27s+Fibre+Procurement+and+Processing+Policy+2022_wloc-date+1.pdf/83a3c907-4e21-a8aa-eefa-1cf36bf8cbe2?t=1718880912958	

4.0 - Element 4: Landscape engagement

PPP (Pulp, paper and fibre-based packaging)		Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th? (Select option from the dropdown)	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)		1. Riau Province Landscape & Scope : Giam Siak Kecil Bukit Batu (705.271 ha), Kerumutan (285.659 Ha), Semenanjung Kampar (600.000 Ha) Partner : BRIN, BKSDA, Belantara, ITTO & BSILHK, Proforest, Pustandpi, PJHS, Community through DMPA program, NERI, University of Islamic Riau, University of Muhammadiyah Riau, University of Riau, Perhutani, Sakado University of Tsukuba Senior High School and Ehime University Senior High School, API and BPPM (more see 2025 report: https://www.theconsumergoodsforum.com/wp-content/uploads/2025/08/CGF-FPC-KPI-Reporting-and-Performance-Profile_APP_2025.pdf)	Yes	<i><u>*FPC approved initiatives and projects</u></i> <i><u>1. Sungai Linau Project - (Proforest)</u></i> <i>Location : Sungai Linau Village, Lubuk Gaung Village, Bandar Jaya Village, Sumber Jaya Village, Tanjung Damai Village</i> <i>Impacted area : 22.519 Ha Period : 2022 - 2027</i> <i>Goals : collaborative support on conservation management, forest monitoring, water and fire management</i> <i>2. Protect30 - (Proforest, WWF & KKI WARSI) - investment will begin in 2026</i> <i>Location : Bukit Tiga Puluh Landscape</i> <i>Impacted area : 445.000 Ha Period : 2026</i> <i>Goals : Implementing sustainable landscape management to enhance conservation outcomes, strengthen local livelihoods, safeguard Sumatran elephant corridors, and support the implementation of APP Group's FSC Remedy commitments.</i> <i>3. Additional sustainable landscape management initiatives are being implemented during 2025 through partnerships with BKSDA, Forum Harimau Kita (FHK), ITTO, Proforest, PJHS, PUSTANDPI, YKAN, and other landscape forums. These collaborations support biodiversity conservation, sustainable livelihoods, and the protection of Sumatran elephant corridors, and are disclosed in our 2025 Sustainability Report.</i>		Landscape initiatives report A-C and projects report A-B	If the initiative reports a-c using SourceUp, the company just needs to add the link to the SourceUp profile. Otherwise, the company will need to collect and make public information for a-c. Protect30: APP Sustainability Report 2025 https://app.co.id/document/s/20123/0/SR_PT_APP_P URINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027 Sungai Linau: Source Up (Available in December 2026) Additional Initiatives: APP Sustainability Report 2025 https://app.co.id/document/s/20123/0/SR_PT_APP_P URINUSA_EKAPERSADA_2025_ENGLISH.pdf/adff5ea3-ee5e-ac2f-6f46-bb984e3b8b8a?t=1789224404027	
SECTION B: PPP PACKAGING								
1.0 - Element 1: Own Supply Chain								
1.3 - % of total commodity volume that is in scope of Element 1 reporting, including narrative explanation of volumes excluded from scope		2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					
1.4 - % recycled, % virgin fiber		2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					
1.5 - % of virgin supply certified, and % per scheme and chain of custody model		2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					
1.8 - % Deforestation and Conversion free (DCF) volumes, with % breakdown by DCF implementation option—using the recommended FPC DCF methodology.		2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No		Is your DCF methodology adopting the CGF-FPC DCF methodology? - Please highlight the relevant option: Fully adopted / Partially adopted / Not yet adopted. If selected 'partially or not yet adopted', please explain next steps for full adoption			
2.0 - Element 2: Suppliers & Traders								

PPP (Pulp, paper and fibre-based packaging)	Publicly reported value and method provided in 2025	Will your company be able to publicly report on this KPI by June 30th?	Publicly reported value or narrative for 2026 reporting on 2025 data for all of the commodities	Methodology for value reported	Scope (materials/products in-scope of the reported value, and proportion of total commodity volume that scope represents)	Link to publicly available source	Target (Optional)
		(Select option from the dropdown)					
2.2.1 - % of direct suppliers (by volume and/or sales, and number) engaged on the 'Forest Positive Approach'	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					
2.2.2 - Narrative of approach and actions to engage direct suppliers on the 'Forest Positive Approach'	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					
4.0 - Element 4: Landscape engagement							
4.4 - For each FPC landscape initiative and/or project your company is currently engaged in, information on: a) Name, location, timeline and other partners involved b) The initiative's goals and progress reflecting the indicators of the FPC's Landscape Reporting Framework c) The maturity of the initiative (linked to the ISEAL Core Criteria for Mature Landscape Initiatives and the FPC's blueprint components)	2026 is the first year members should split their PPP reporting between fiber-based products and packaging.	No					