

# R.E.A. Holdings plc: Further re update on selling prices

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## R.E.A. Holdings plc ("REA" or the "company")

### Further re update on selling prices

Further to the company's announcement in December 2020 regarding the impact of Indonesian export duty and export levy at different reference prices on selling prices for CPO and CPKO, the Indonesian government has published a change to the structure of export levy and duty with effect from 1 July 2021.

Export duty is a tax payable to the Indonesian government and export levy is payable to a dedicated fund that utilises levy income to subsidise the manufacture of biodiesel from CPO and to support other measures designed to benefit the growing of oil palms in Indonesia. Both export duty and export levy are calculated on sliding scales (as shown in the table below) by reference to a CPO reference price that is set periodically by the Indonesian government on the basis of CIF Rotterdam and other recognised benchmark CPO prices. The CPO reference price is expected to be revised to \$1,094 per tonne in July.

REA generally sells CPO in the Indonesian local market which is not subject to export duty or export levy. However, arbitrage between the Indonesian local and international CPO markets normally results in a local price that is broadly in line with prevailing international prices after adjustment of the latter for delivery costs and export duty and levy.

CPO: combined export levy and export duty applicable from 2 July 2021

#### CPO reference price

From	To	Levy	Duty	Total	Net price*
\$	\$	\$	\$	\$	\$
-	750	55	-	55	695
751	800	75	3	78	722
801	850	95	18	113	737
851	900	115	33	148	752
901	950	135	52	187	763
951	1,000	155	74	229	771
1,001	1,050	175	93	268	782
1,051	1,100	175	116	291	809
1,101	1,150	175	144	319	831
1,151	1,200	175	166	341	859

1,201	1,250	175	183	358	892
1,251	1,300	175	200	375	925

*\*At top of band*

CPO: combined export levy and export duty applicable from 10 December 2020 to 1 July 2021

**CPO reference price**

<b>From</b>	<b>To</b>	<b>Levy</b>	<b>Duty</b>	<b>Total</b>	<b>Net price*</b>
\$	\$	\$	\$	\$	\$
-	670	55	-	55	615
670	695	60	-	60	635
695	720	75	-	75	645
720	745	90	-	90	655
745	750	105	-	105	645
751	770	105	3	108	662
770	795	120	3	123	672
795	800	135	3	138	662
801	820	135	18	153	667
820	845	150	18	168	677
845	850	165	18	183	667
851	870	165	33	198	672
870	895	180	33	213	682
895	900	195	33	228	672
901	920	195	52	247	673
920	945	210	52	262	683
945	950	225	52	277	673
951	970	225	74	299	671
970	995	240	74	314	681
995	1,000	255	74	329	671
1,001	1,050	255	93	348	702
1,051	1,100	255	116	371	729
1,101	1,150	255	144	399	751
1,151	1,200	255	166	421	779
1,201	1,250	255	183	438	812
1,251	1,300	255	200	455	845

*\*At top of band*

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