Verifikasi Tertulis Pihak Independen [OJK.G.1]

Written Verification Sheet by Independent Party

KIM consult
Governance Risk Compliance

AA1000
Licensed Report
000-867/V3-RW2VG

Independent Assurance Statement

No. 085/EXT/PUSRI-ASR/KIM/VII/2025

To The Management and Stakeholders of PT Pupuk Sriwidjadja Palembang

We, PT Kharisma Integrasi Manajemen (KIM Consult), have been assigned by PT Pupuk Sriwidjadja Palembang (PUSRI) to conduct independent assurance regarding the sustainability data and information in the Sustainability Report ("Report") for the year ended December 31, 2024.

Competence and Independence

The assurance assignment is carried out by our assurance team, which has extensive professional and technical competence and experience. The assurance team consists of certified sustainability reporting specialists and certified sustainability reporting assurers to ensure a high-level of competence and professional qualification in conducting the assignment. We conduct all assurance work independently and without bias, with no conflicts of interest, as we were not involved in drafting any key parts of the Report.

Responsibilities

The management of PUSRI is responsible for the presentation of all information, statements in the Report, and all data contained therein including targets, management policies, sustainability performance achievements, and other company actions. Our responsibility is to carry out assurance assignments and issue assurance statements on statements related to sustainability performance in the report in accordance with the agreed terms of reference. This statement represents our independent opinion.

Assurance Standards and Criteria

The assurance implementation process refers to the AA1000 Assurance Standard (AA1000 AS v3) standards and criteria issued by AccountAbility. We have designed and implemented an assignment to evaluate PUSRI for compliance with the principles of accountability according to the AA1000AP (2018) criteria including inclusivity, materiality, responsiveness, and its impact in drafting of report. The assignment was carried out by reviewing the disclosed performance evaluation and data collection process relevant to the Reporting Principles in the GRI Standards including stakeholder inclusivity, sustainability context, materiality, completeness, balances, comparability, accuracy, timeliness, clarity, and reliability.

Scope of Assurance

The assignment was designed and carried out with procedures for gathering and verifying evidence to obtain assurance according to agreed terms of reference. The engagement was performed at type 2 and a moderate assurance level under AA1000AS v3, which include:

1) Assessment of PUSRI's compliance with AA1000 AP (2018); and
2) Assessment of the accuracy and quality of the sustainability performance information that is in accordance with GRI Standards in the Report, namely (1) Economic topics include: Defined benefit plan obligations and other retirement plans (GRI 201-3); (2) Environmental topic include: Energy consumption within the organization (GRI 302-1), Energy intensity (GRI 302-3), and Waste diverted from disposal (GRI 306-4); and (3) Social Topic include: Average hours of training per year per employee (GRI 404-1).

Limitations

Assurance is performed at a moderate (or limited) level with management/responsible or data owner level data review and verification. The scope of the engagement covers the Report and focuses on disclosures, statements, and claims related to sustainability performance information during the reporting period from January 2024 to December 2024. The engagement did not assess historical information, financial data, technical descriptions of production equipment and processes, or other information that is not related to the scope or that is already supported by existing documents, and annual reports or third-party audited financial statements.

Methodology

The assignment is carried out through a series of procedures to assess the accuracy of certain specific statements and certain data sets presented in the report, as well as the systems and processes for managing and reporting them, as follows:

1) Identifying statements and data sets that are classified by relevant data ownership and the type of evidence required for the verification process.
2) Conducting interviews with management/the person in charge and data owners. The data verification process includes:
   - Ask questions regarding quantitative and qualitative aspects of the Report disclosures, including performance information, policies, procedures and underlying management systems.
   - Request evidence of data sources and explanations of relevant data collection and calculation methods to support figures and claims.
   - Verify claims made in the Report and confirming the evidence presented including calculation methods, criteria and assumptions with several data owners and other documentation from internal sources.
   - Cross-referencing between previous Sustainability Reports and the latest Report.

3) Reviewing the information that are collected and submitted feedback for immediate corrections, and as well as provide recommendations as necessary or for improving the content of future Reports.

Evaluation of Compliance with the AccountAbility Principle (AA1000AP)

The conclusion related to compliance with AA1000AP (2018) on Inclusivity, Materiality, Responsiveness, and Impact includes the following findings:

- **Inclusivity**

  PUSRI has demonstrated a good level of compliance with the principle of inclusiveness by involving stakeholders in the preparation of the report through Focus Group Discussions (FGDs) attended by representatives of various stakeholders, such as employees, surrounding communities (buffer zone), distributors, and local government representatives.

- **Materiality**

  PUSRI has applied 4 (four) stages of GRI Universal Standard (understand context, identify impact, assess significance, prioritize impact) to determine material topics. A total of 29 material topics with 22 topics have been mapped through the ESG materiality index, including key ESG topics such as emissions, energy, community relations, and governance.

- **Responsiveness**

  PUSRI has initiated responsive measures by providing communication channels and running social programs that reflect stakeholder needs, including the implementation of a whistleblowing system (WBS).

- **Impact**

  PUSRI has identified and delivered various sustainability impacts from its business activities, especially in three main aspects: economic, social, and environmental such as zero fatalities and increased safe working hours, utilization of recycled water from the Musi River, to clean energy initiatives and Blue Ammonia production plans to support the Net Zero Emission 2060 target.

Evaluation of the Accuracy and Quality of the Specified Sustainability Information

The report has presented information relating to sustainability issues and key stakeholders. We carefully observed that the accuracy and reliability of the information disclosed is reasonably supported by adequate sources and management processes.

Conclusion

Based on limited assurance, we concluded that the Report presents fair information and no material errors were found in the data within the agreed scope. All findings are included here, while recommendations are submitted to management in a separate report.

Jakarta, July 11, 2025
Assurance Leader

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Ismaya Aji, S.E, M.Ec, M.Ak, ACSAP, CSP, CSEP, CSRA, CISP, GRCA, CIAS.

Associate Certified Sustainability Assurance Practitioner No. A11102407
Certified Sustainability Practitioner No. 270924S07
Certified Stakeholder Engagement Practitioner No. 130924SE07
Certified Sustainability Reporting Assurer No. A.1208044
Certified Integrated and Sustainability Reporting Professional No. SRAsia-Indo.2022.003.258483
Certified Governance Risk Compliance Audit No. GRCA-38595356
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PT Kharisma Integrasi Manajemen