



ISSA 5000 UNVEILED: ELEVATING THE FUTURE OF SUSTAINABILITY ASSURANCE IN INDONESIA

SESSION 2: HOW READY ARE WE?

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Assurer

Jakarta, 4 Juli 2025
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AGRI INDUSTRY



ENTERTAINMENT



TRADING



RESTAURANT



ONLINE MARKET PLACE



CONSTRUCTION



HEALTHCARE INDUSTRY



SESSION 2: HOW READY ARE WE ?

NO	CONTENT
1	Landscape and Indonesia Sustainability Reporting Regulation • POJK 51/2017 and SEOJK 16/2021 • Indonesia compared to International Reporting Standard and Regulation
2	Strengths and Loophole in ISSA5000
3	Indonesia Readiness for ISSA5000 • Challenges and Solution for Using ISSA5000
4	Preparing for ISSA5000 • Regulation • Human Resources • Technology

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GLOBAL LANDSCAPE AND INDONESIA SUSTAINABILITY REPORTING REGULATION

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SUSTAINABILITY REPORTING HIERARCHY

GLOBAL GOALS



FRAMEWORK



WE SUPPORT



REPORTING STANDARDS



June 2020
IFRS S1
IFRS[®] Sustainability Disclosure Standard
General Requirements for Disclosure of Sustainability-related Financial Information



June 2020
IFRS S2
IFRS[®] Sustainability Disclosure Standard
Climate-related Disclosures



NATIONAL REGULATION

PERATURAN OTORITAS JASA KEUANGAN
NOMOR 51 /POJK.03/2017
TENTANG
PENERAPAN KEUANGAN BERKELANJUTAN
BAGI LEMBAGA JASA KEUANGAN, EMITEN, DAN PERUSAHAAN PUBLIK

SURAT EDARAN OTORITAS JASA KEUANGAN
REPUBLIK INDONESIA
NOMOR 16 /SEOJK.04/2021
TENTANG
BENTUK DAN ISI LAPORAN TAHUNAN
EMITEN ATAU PERUSAHAAN PUBLIK



ESG RATING AND ASSESSMENT



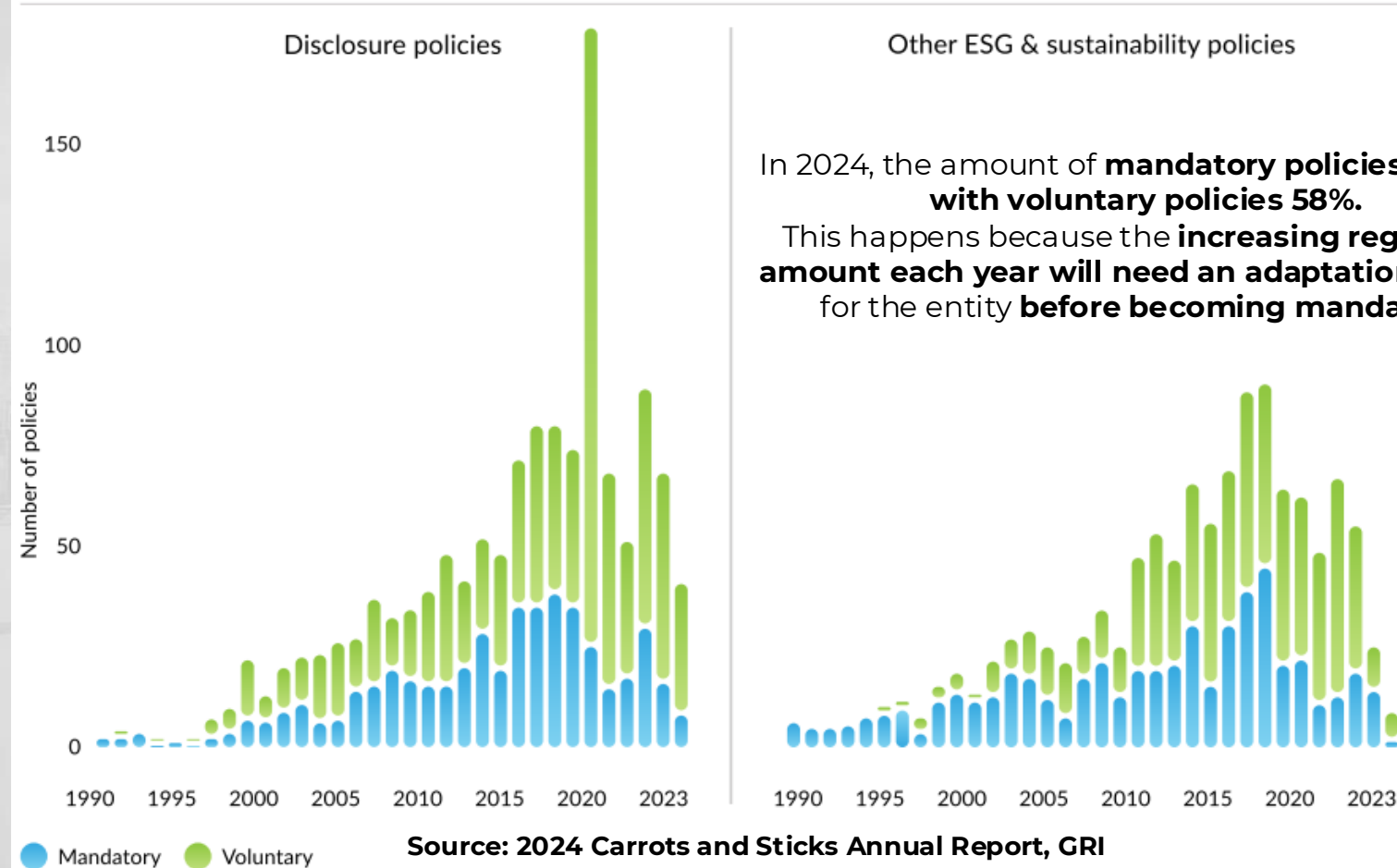
GLOBAL SUSTAINABILITY POLICIES LANDSCAPE

VOLUNTARY

MAJORITY SHIFT TO

MANDATORY

Figure 4: Mandatory versus voluntary policies (1990 to 2023)



1. Investor Demand for Transparency

- Mandatory disclosure will demand a consistent, comparable, and reliable information

2. Climate Change and Systemic Risk

- ESG risks are seen as financially material

3. Inconsistent and Incomplete Voluntary Disclosures

- Mandatory standards enforce minimum reporting requirements and standardized the scope, depth, and quality of disclosure as a whole

4. Corporate Accountability and Stakeholder Expectations

- Mandatory ESG disclosures holds companies accountable for its impacts

EXAMPLE: VOLUNTARY TO MANDATORY POLICIES

Non-Financial Reporting Directive (NFRD), 2014



Corporate Sustainability Reporting Directive (CSRD), 2024

'Article 19a

Non-financial statement

1. Large undertakings which are public-interest entities exceeding on their balance sheet dates the criterion of the average number of 500 employees during the financial year shall include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters, including:

- (a) a brief description of the undertaking's business model;
- (b) a description of the policies pursued by the undertaking in relation to those matters, including due diligence processes implemented;
- (c) the outcome of those policies;
- (d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;
- (e) non-financial key performance indicators relevant to the particular business.

NFRD is a regulation with a concept of a **Non-Financial Statement Report** that only applies for **Public Interest Entities (PIE) with employee of >500**.

'Article 19a

Sustainability reporting

1. Large undertakings, and small and medium-sized undertakings, except micro undertakings, which are public-interest entities as defined in point (a) of point (1) of Article 2 shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

The information referred to in the first subparagraph shall be clearly identifiable within the management report, through a dedicated section of the management report.

NFRD is then changed to CSRD with a concept of **Sustainability Reporting** and applies to **large Undertakings, and small and medium sized undertakings, except micro undertakings, which are PIE**

Notes*

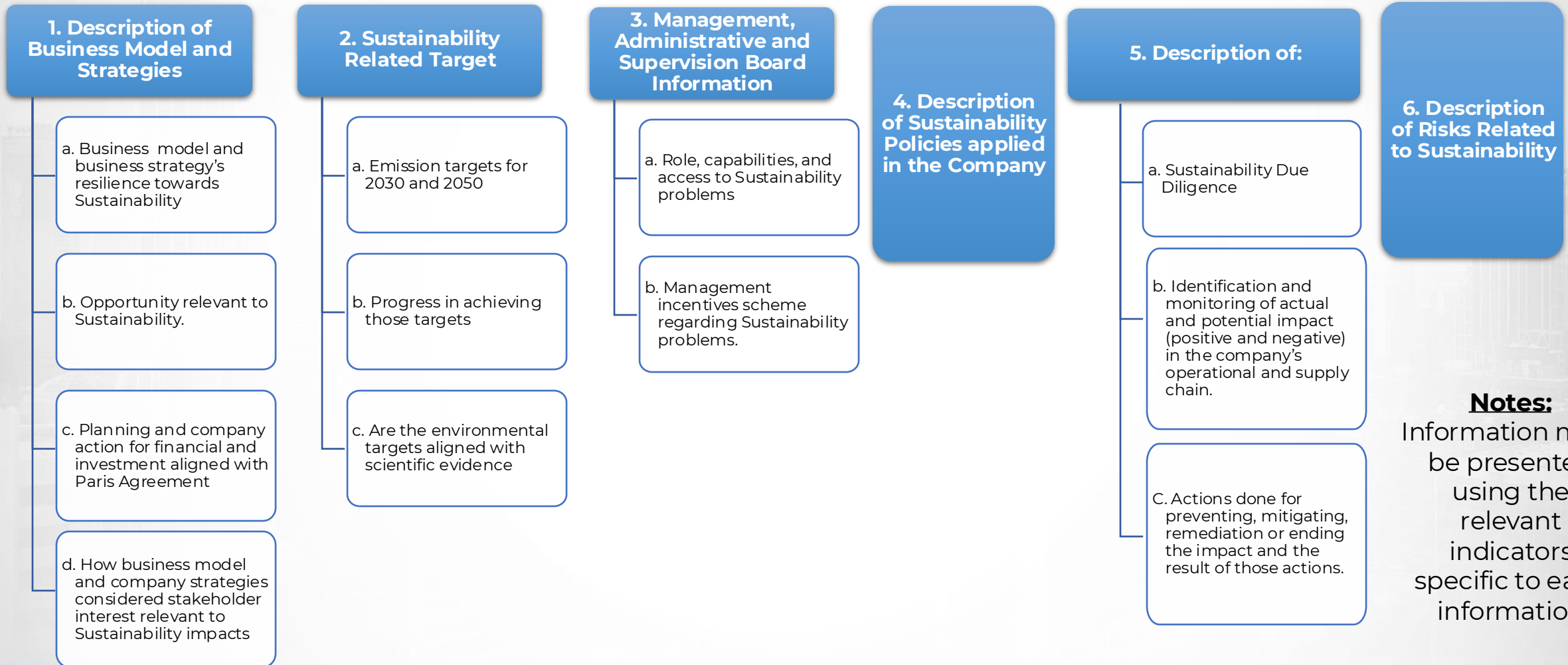
Public Interest Entities / PIE (Directive 2013/34/EU)

- a) **Listed Companies** – stocks are exchanged in the official capital market in EU Countries..
- b) **Credit or Banking Institution** – provides financial services including loan, savings, and etc.
- c) **Insurance Companies** – for life, health, or in general
- d) **Appointed by EU Members** as an important entity to the public- even if its not listed in the capital market.

EXAMPLE: VOLUNTARY TO MANDATORY POLICIES

Corporate Sustainability Reporting Directive (CSRD), 2024

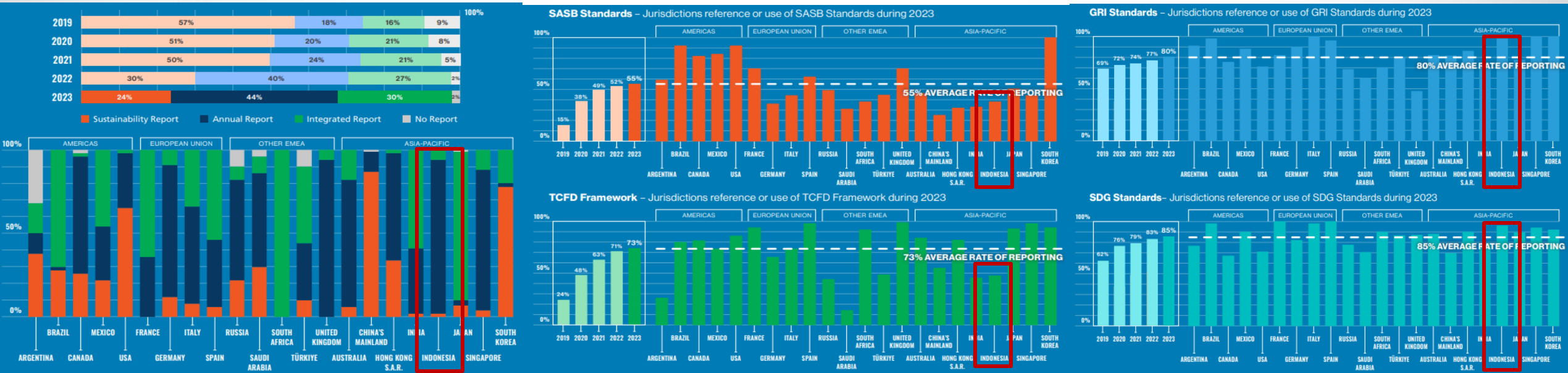
Sustainability Report content **must include**:



Notes:
Information must be presented using the relevant indicators specific to each information

GLOBAL SUSTAINABILITY REPORTING LANDSCAPE

The State of Play: Sustainability Disclosure and Assurance, 2019-2023 Five Year Trends and Analysis - IFAC with AICPA & CIMA



GRI is the most frequently used sustainability reporting standard **with an 80% average use.**

SDG is often **used as reference** in Sustainability Report

Sustainability Disclosure in **Indonesia** is often **presented in Annual Report with GRI Standard and reference to the SDGs**

SASB & TCFD TO IFRS S1-S2

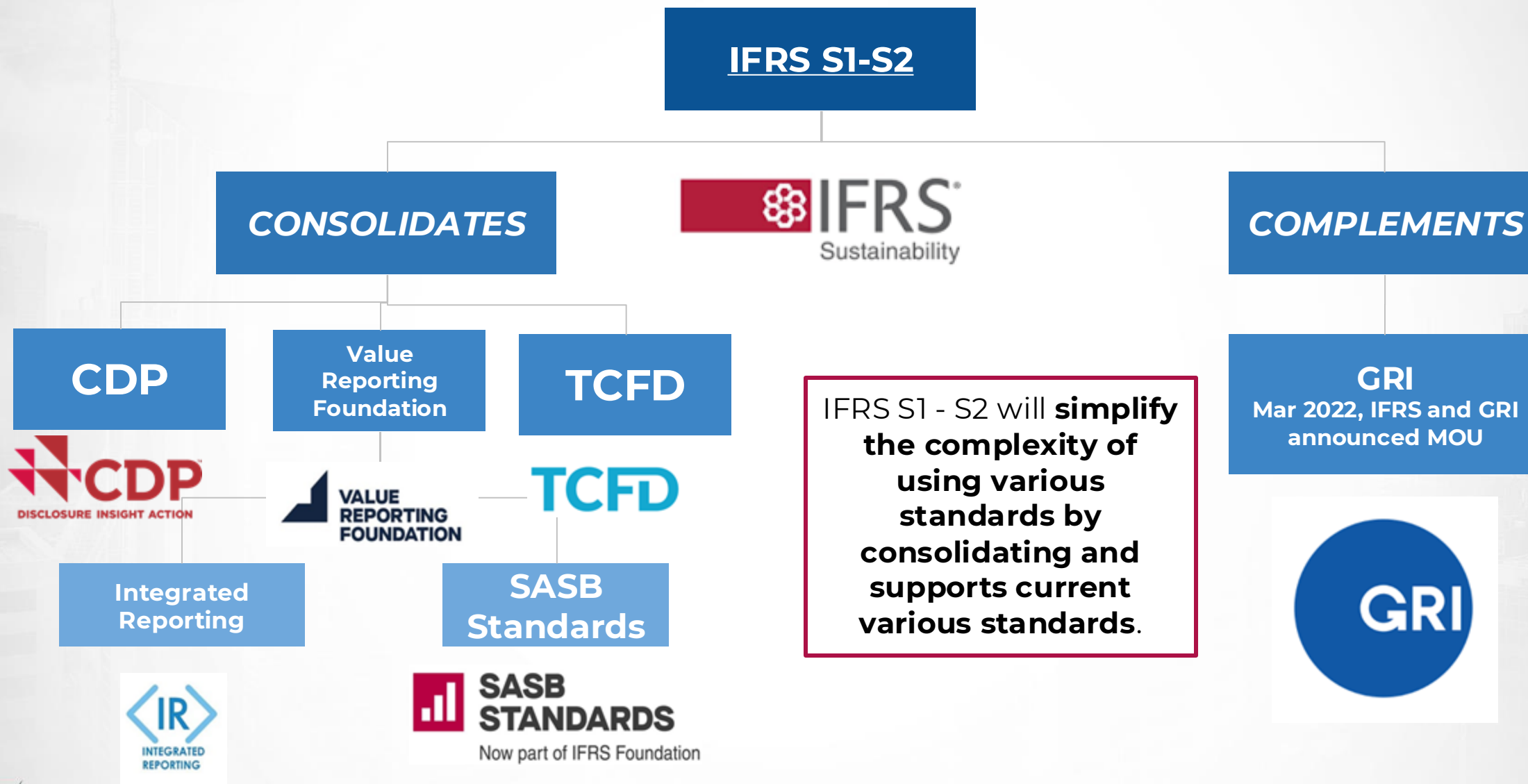
- **Task Force on Climate-Related Financial Disclosure (TCFD)** is a reporting framework that emphasized the financial risk and opportunities relevant to climate change. TCFD is now disbanded.
- **Sustainability Accounting Standards Board (SASB)** focuses on material ESG issues that has financial impact on the company.



International Financial Report Standard (IFRS) S1-S2 is a new reporting standard that combines TCFD Framework and SASB.

IFRS S1-S2 is built for the purpose of connecting the financial information to sustainability disclosures to create **one holistic, comprehensive, and coherent report**.

HOW IFRS S1-S2 COMPLIMENTS AND **CONSOLIDATES** OTHER STANDARDS



GLOBAL REPORTING INITIATIVE (GRI)



Sector Standard for Oil and Gas

This first GRI Sector Standard launched in October 2021, and came into effect for reporting in January 2023



Sector Standard for Coal

A Standard for coal organizations published in March 2022, and came into effect for reporting in January 2024



Sector Standard for Agriculture, Aquaculture, and Fishing

The Standard for these sectors published in June 2022, and came into effect for reporting in January 2024



Sector Standard for Mining

A Standard for mining organizations published in February 2024, and comes into effect for reporting in January 2026



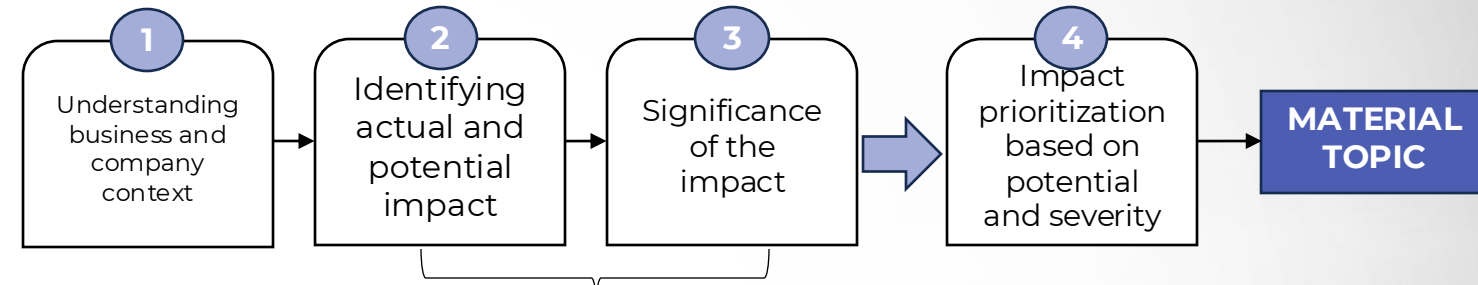
Sector Standard Project for Textiles and Apparel

A new Standard covering textile production, apparel and footwear is under development

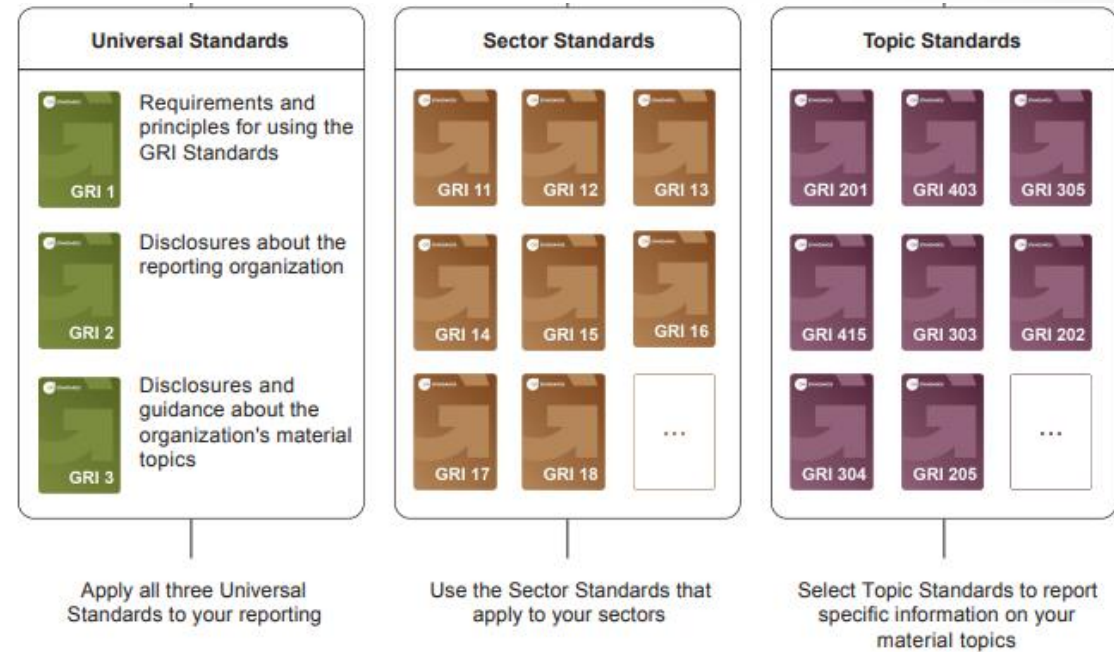


Sector Standards Project for Financial Services

Standards for banking, insurance and capital markets are under development

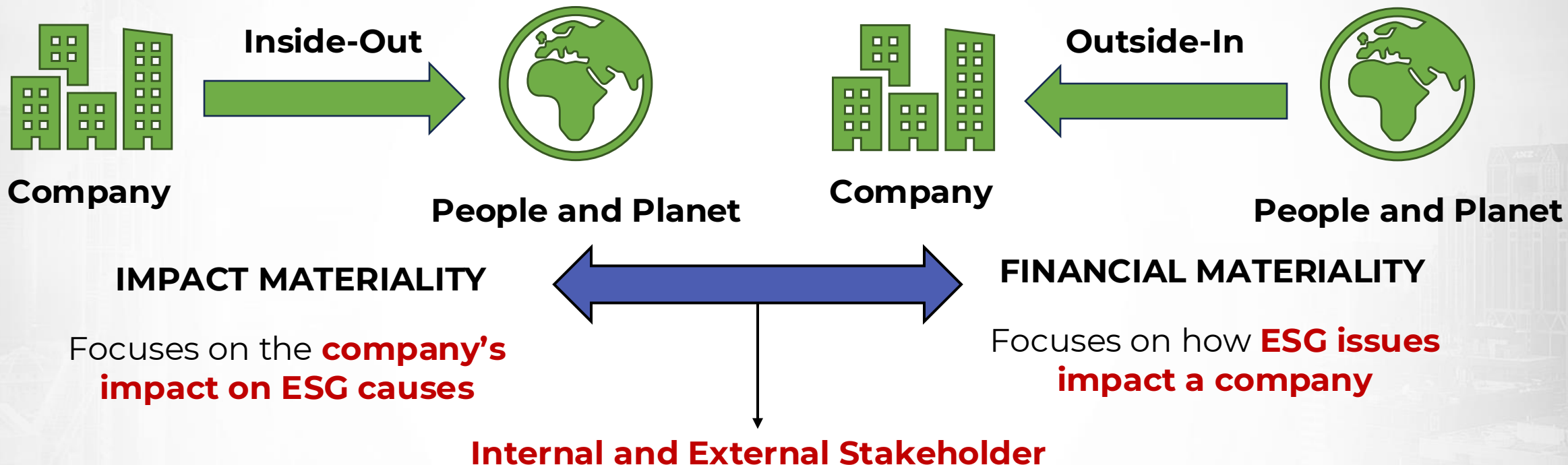


With internal and external stakeholder, and experts



DOUBLE MATERIALITY CONCEPT

Double materiality is a concept that considers the company's **financial and impact materiality**



UU NO.4 2023: PENGEMBANGAN DAN PENGUATAN SEKTOR KEUANGAN

Implementation of Sustainable Finance

Chapter 17 Article 222



- **Business Actors in the Financial Sector, Issuers, and Public Companies are required to implement Sustainable Finance** in their business activities. This includes in:
 1. **Business practices and investment strategies** that integrate environmental, social, and governance (ESG) aspects
 2. **Development of products, transactions, and financing services for sustainable activities and transition financing**
- Financial institutions, issuers, and public companies must **increase their knowledge** in the context of implementing Sustainable Finance and must **prepare a Sustainability Report**

SUSTAINABILITY REPORTING REGULATION – POJK 51/2017



- **Article 2:** Financial Institutions (LJK), Issuers (Emiten), and Public Companies are required to implement Sustainable Finance in their business activities.
- **This Sustainable Finance includes the following principles:**
 1. Principle of responsible investment
 2. Principle of sustainable business strategies and practices
 3. Principle of social and environmental risk management
 4. Principle of governance
 5. Principle of informative communication
 6. Principle of inclusivity
 7. Principle of developing priority leading sectors
 8. Principle of coordination and collaboration

SUSTAINABILITY REPORTING REGULATIONS – SEOJK 16/2021

III. ISI LAPORAN KEBERLANJUTAN

Laporan Keberlanjutan paling sedikit harus memuat informasi sebagai berikut:

A. Strategi Keberlanjutan

- A.1. Penjelasan Strategi Keberlanjutan

B. Ikhtisar Kinerja Aspek Keberlanjutan

- B.1. Aspek Ekonomi, paling sedikit memuat:
- a. Kuantitas produksi atau jasa yang dijual;
 - b. Pendapatan atau penjualan;
 - c. Laba atau rugi bersih;
 - d. Produk ramah lingkungan; dan
 - e. Pelibatan pihak lokal yang berkaitan dengan proses bisnis Keuangan Berkelanjutan.
- B.2. Aspek Lingkungan Hidup, paling sedikit memuat:
- a. Penggunaan energi;
 - b. Pengurangan emisi yang dihasilkan;
 - c. Pengurangan limbah dan efluen; dan
 - d. Pelestarian keanekaragaman hayati.
- B.3. Aspek Sosial

C. Profil Perusahaan

- C.1. Visi, Misi, dan Nilai Keberlanjutan
- C.2. Alamat Perusahaan
- C.3. Skala Usaha, paling sedikit memuat:
- a. total aset atau kapitalisasi aset dan total kewajiban;
 - b. jumlah karyawan menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan;
 - c. nama pemegang saham dan persentase kepemilikan saham; dan
 - d. wilayah operasional.
- C.4. Produk, Layanan, dan Kegiatan Usaha yang Dijalankan
- C.5. Keanggotaan pada Asosiasi
- C.6. Perubahan Emiten dan Perusahaan Publik yang Bersifat Signifikan

D. Penjelasan Direksi

- D.1. Penjelasan Direksi
- a. Kebijakan untuk merespon tantangan dalam pemenuhan strategi keberlanjutan
 - b. Penerapan Keuangan Berkelanjutan
 - c. Strategi pencapaian target

E. Tata Kelola Keberlanjutan

- E.1. Penanggung Jawab Penerapan Keuangan Berkelanjutan
- E.2. Pengembangan Kompetensi Terkait Keuangan Berkelanjutan
- E.3. Penilaian Risiko Atas Penerapan Keuangan Berkelanjutan
- E.4. Hubungan Dengan Pemangku Kepentingan
- E.5. Permasalahan Terhadap Penerapan Keuangan Berkelanjutan

F. Kinerja Keberlanjutan

- F.1. Kegiatan Membangun Budaya Keberlanjutan

Kinerja Ekonomi

- F.2. Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi
- F.3. Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan

Kinerja Lingkungan Hidup

Aspek Umum

- F.4. Biaya Lingkungan Hidup

Aspek Material

- F.5. Penggunaan Material yang Ramah Lingkungan

Aspek Energi

- F.6. Jumlah dan Intensitas Energi yang Digunakan
- F.7. Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan

Aspek Air

- F.8. Penggunaan Air

Aspek Keanekaragaman Hayati

- F.9. Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati
- F.10. Usaha Konservasi Keanekaragaman Hayati

Aspek Emisi

- F.11. Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya
- F.12. Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan

Aspek Limbah Dan Efluen

- F.13. Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis
- F.14. Mekanisme Pengelolaan Limbah dan Efluen
- F.15. Tumpahan yang Terjadi (jika ada)

Aspek Pengaduan Terkait Lingkungan Hidup

- F.16. Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan.

Kinerja Sosial

- F.17. Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen

Aspek Ketenagakerjaan

- F.18. Kesetaraan Kesempatan Bekerja
- F.19. Tenaga Kerja Anak dan Tenaga Kerja Paksa
- F.20. Upah Minimum Regional
- F.21. Lingkungan Bekerja yang Layak dan Aman
- F.22. Pelatihan dan Pengembangan Kemampuan Pegawai

Aspek Masyarakat

- F.23. Dampak Operasi Terhadap Masyarakat Sekitar
- F.24. Pengaduan Masyarakat
- F.25. Kegiatan Tanggung Jawab Sosial Lingkungan (TJSL)

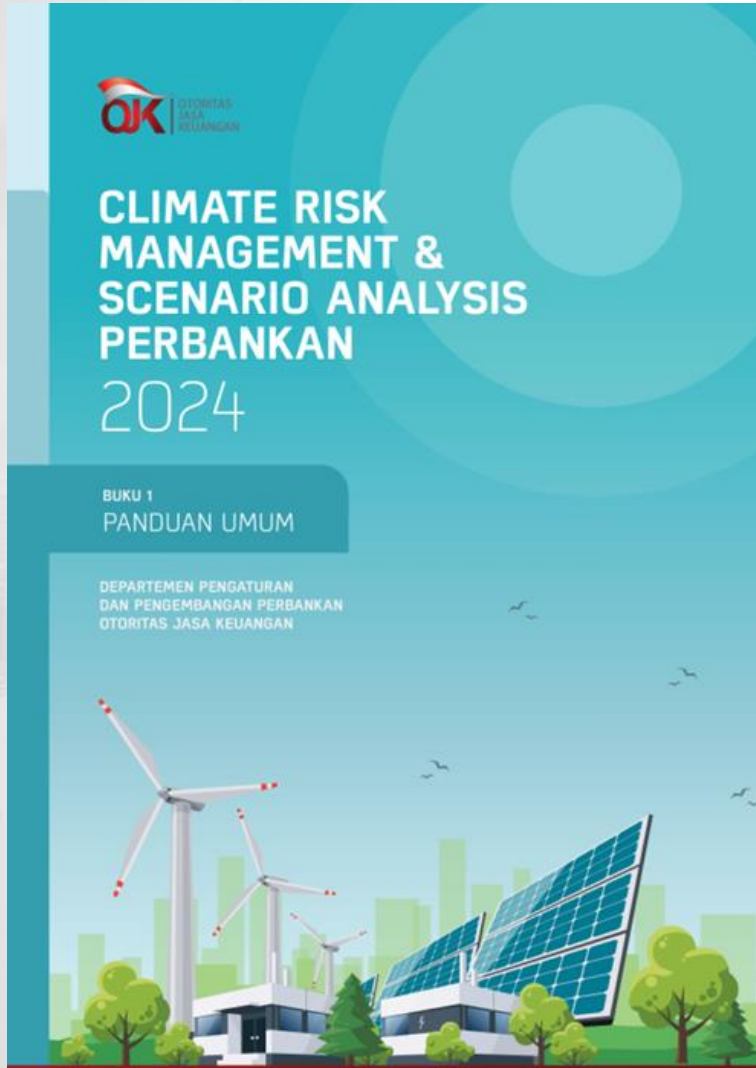
Tanggung Jawab Pengembangan Produk/Jasa Berkelanjutan

- F.26 Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan
- F.27. Produk/Jasa yang Sudah Dievaluasi Keamanannya bagi Pelanggan
- F.28. Dampak Produk/Jasa
- F.29. Jumlah Produk yang Ditarik Kembali
- F.30. Survei Kepuasan Pelanggan Terhadap Produk dan/atau Jasa Keuangan Berkelanjutan

G. Lain-lain:

- G.1. Verifikasi Tertulis dari Pihak Independen (jika ada)
- G.2. Lembar Umpan Balik
- G.3. Tanggapan Terhadap Umpan Balik Laporan Keberlanjutan Tahun Sebelumnya
- G.4. Daftar Pengungkapan Sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.

CLIMATE RISK MANAGEMENT AND SCENARIO ANALYSIS (CRMS)



OJK has released a regulation where the Banking sector must create **CRMS Report**

CRMS is a framework which includes aspect: **governance, strategy, risk management and disclosures to evaluate a Bank's business model's resilience.**

Dalam membuat laporan pengungkapan terkait dampak risiko iklim tersebut dengan mempertimbangkan risiko yang material diselaraskan dengan rekomendasi standar

Internasional antara lain dari *Task Force on Climate-related Financial Disclosures (TCFD)* yang saat ini telah digabungkan ke International Sustainability Standards Board (ISSB)¹³ yang telah merilis *International Financial Reporting Standards (IFRS) S1: General Requirements for Disclosure of Sustainability-related Financial Information*, dan *IFRS S2: Climate-related Disclosures*. Salah satunya adalah terkait pengungkapan emisi GRK dan target ke depan yang mencakup *scope 1, 2, dan 3*.

The CRMS disclosures are aligned with IFRS S1-S2 for the disclosure of **GHG Emission and Target for Scope 1, Scope 2, and Scope 3.**

INDONESIA WITH GLOBAL SUSTAINABILITY REPORTING STANDARD

[INDONESIA REPORTING]

POJK 51/2017 and SEOJK 16/2021

1. Explanation of Sustainability Strategy
2. Overview of Sustainability Aspects (economic, social, and environmental)
3. Brief Profile of Financial Institutions, Issuers, and Public Companies
4. Statement from the Board of Directors
5. Sustainability Governance
6. Sustainability Performance
7. Written Verification by an Independent Party (if any)
8. Feedback Sheet (if any)
9. Response from Financial Institutions, Issuers, or Public Companies to Feedback on the Previous Year's Report
- This report can be corrected after the deadline in April

Climate Risk Management and Scenario Analysis (for Banking)

1. Climate Risk Governance
2. Business Strategy and Risk Management Framework
3. Design and Scenario Analysis
4. Disclosure (GHG Emission Scope 1, 2, 3 and Targets)
5. Implementation Planning
 - CRMS is only for the Banking Sector, and there are currently no regulation regarding any penalties

Treated more as a checklist, which caused sustainability is not as integrated in business process as it should be

[GLOBAL REPORTING STANDARDS]

IFRS S1 – General Sustainability Disclosure

- Disclosure for Sustainability Related Information, which includes:
 - 1.Governance** – process, control, and procedure to manage sustainability-related risks and opportunities
 - 2.Strategy** – approach for addressing sustainability-related risks and opportunities that could affect the business model and strategy
 - 3.Risk Management** – process to identify, assess, and manage sustainability related risks
 - 4.Metrics and Targets** – used to assess, manage, and monitor performance of sustainability-related risks and opportunities

IFRS S2 – Climate Related Disclosure

- Disclosure for climate-related information, which includes:
 - 1.Governance** – process, control, and procedure to manage climate-related risks and opportunities
 - 2.Strategy** – approach for addressing climate-related risks and opportunities that could affect the business model and strategy
 - 3.Risk Management** – process to identify, assess, and manage climate related risks
 - 4.Metrics and Targets** – cross industry metrics, industry-based metrics, and other metrics to measure progress towards targets

Global Reporting Initiative (GRI)

- Stakeholder identification
- Due diligence process
- Materiality Concept
- Sustainability Topics Disclosures
- GRI Sector Standards

Integrating sustainability practices to the company

EXAMPLE: ANNUAL AND SUSTAINABILITY REPORT CORRECTION

Listed company in Indonesia **can present correction regarding its Annual Report and Sustainability Report after the reports due date**

27 Juni 2025 10:33:09

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-MKTR-att2.pdf

📎 AnnualReport2024-MKTR-att1.pdf

26 Juni 2025 17:09:00

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-KBAG-att1.pdf

20 Juni 2025 10:06:06

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-SCPI-att1.pdf

18 Juni 2025 16:09:48

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2025-MARI-att1.pdf

17 Juni 2025 19:44:20

PENYAMPAIAN LAPORAN TAHUNAN & KEBERLANJUTAN DAN ESG (KOREKSI)

📎 20250617_MTSM_Laporan Informasi dan Fakta Material_31895998_lamp2.pdf

📎 20250617_MTSM_Laporan Informasi dan Fakta Material_31895998_lamp1.pdf

12 Juni 2025 17:40:54

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-TRIM-att1.pdf

05 Juni 2025 00:55:27

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-FORE-att3.pdf

📎 AnnualReport2024-FORE-att1.pdf

📎 AnnualReport2024-FORE-att2.pdf

30 Mei 2025 19:50:49

Penyampaian Laporan Tahunan & Keberlanjutan dan ESG (KOREKSI)

📎 AnnualReport2024-MAPI-att2.pdf

📎 AnnualReport2024-MAPI-att1.pdf

CURRENT STATUS FOR IFRS S1-S2 ADOPTION

INDONESIA STANDARD ADOPTION

June 2023

IFRS S1

IFRS® Sustainability Disclosure Standard

General Requirements for Disclosure of Sustainability-related Financial Information

June 2023

IFRS S2

IFRS® Sustainability Disclosure Standard

Climate-related Disclosures

THE COMMENTARY DEADLINE FOR DRAFT EXPOSURE IS: **31 MARET 2025**

IAI stated that it has received 54 written commentary from various stakeholders. This includes:

Yuki Mahardito	US-ASEAN Business Council	PT Bank Mandiri (Persero) Tbk	Amfori
Ganda Saputra	PT Bank CIMB Niaga Tbk	PT Bank Syariah Indonesia Tbk	PT Astra Internasional Tbk
PT Indonesia Asahan Aluminium	Teguh Supangkat	Institut Akuntan Publik Indonesia	Association of Chartered Certified Accountants
ASIFMA	Norges Bank Investment Management	IAI Wilayah Jawa Timur	Verawaty
Taufikurrahman	Bursa Efek Indonesia	PwC Indonesia	Indonesian Society of Sustainability Professionals
Capital Group	International Corporate Governance Network	PT Hanjaya Mandala Sampoerna Tbk	California State Teachers' Retirement System
PT Semen Indonesia (Persero) Tbk	Boston Trust Walden	Bank Indonesia	University Pension Plan Ontario
PT Trimegah Bangun Persada Tbk	Carbon Disclosure Project	PT Medco Energi Internasional Tbk	Deloitte Indonesia
Wellington	Impax Asset Management	PT Bank SMBC Indonesia Tbk	PT Sarana Multi Infrastruktur (Persero)
APG Asset Management N.V	Mandiri Institute	L&G Asset Management	KPMG Indonesia
PCAF Secretariat	PT Bank Maybank Indonesia Tbk	The Risk Forum	PT Bank Negara Indonesia (Persero) Tbk
Matthewasla	PT Pertamina (Persero)	Pusat Perubahan Iklim Institut Teknologi Bandung	Badan Pemeriksa Keuangan
Railpen	Otoritas Jasa Keuangan	Asia Investor Group on Climate Change	Himpunan Bank Milik Negara
Perhimpunan Bank Nasional		Principles for Responsible Investment	



CURRENT STATUS FOR IFRS S1-S2 ADOPTION

Core content is for : Governance, Strategy, Risk Management, and Metric & Target

Entities are **required to disclose the following:**

1. Sustainability risks and opportunities that affect the entity's prospects
2. Impact on the business model and value chain
3. Influence on strategy and decision-making
4. Impact on the entity's financial condition
5. Resilience of the business model and strategy to these risks

Entities are **required to disclose the following:**

1. Climate risks and opportunities that affect the entity's prospects
2. Impact on the business model and value chain
3. Influence on strategy and decision-making
4. Impact on the entity's financial condition
5. Resilience of the business model and strategy to these risks



CURRENT STATUS FOR IFRS S1-S2 ADOPTION

Update per 2 Juli 2025:

📅 02 Juli 2025 – [SAK Update](#)

DSK IAI Sahkan Standar Pengungkapan Keberlanjutan: PSPK 1 dan PSPK 2

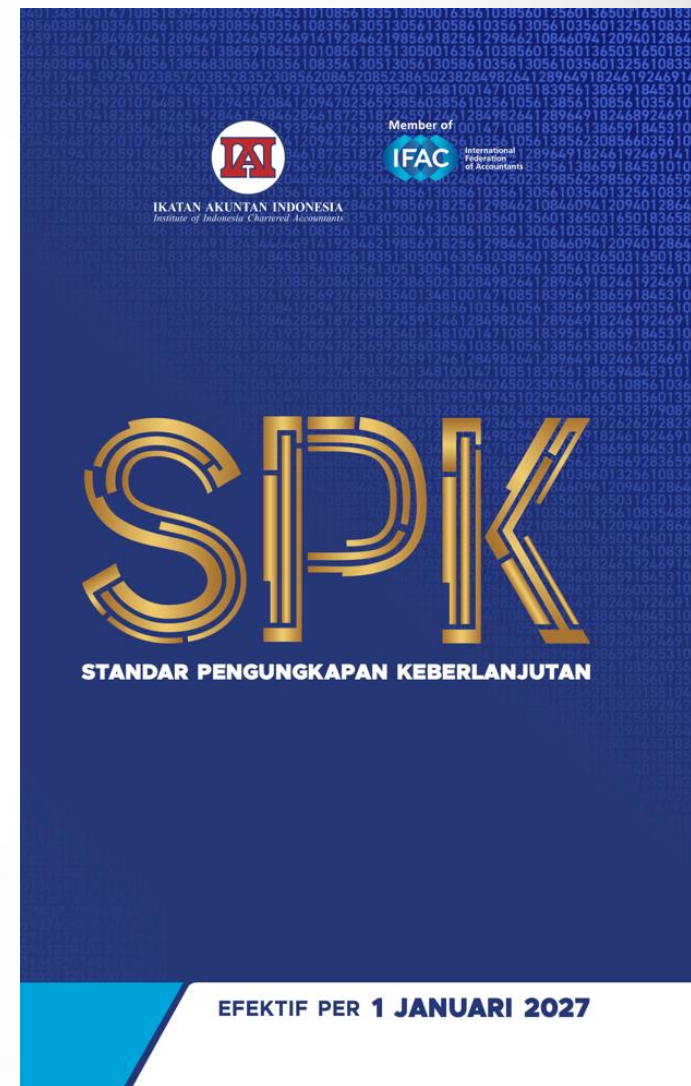
Sejalan dengan arahan strategis Peta Jalan SPK yang diterbitkan IAI, pada 1 Juli 2025 DSK IAI telah mengesahkan PSPK 1 dan PSPK 2 sebagai dua standar awal SPK. Keduanya akan dapat diakses melalui SAK Online pada 15 Juli 2025. [Selengkapnya...](#)

📅 02 Juli 2025 – [SAK Update](#)

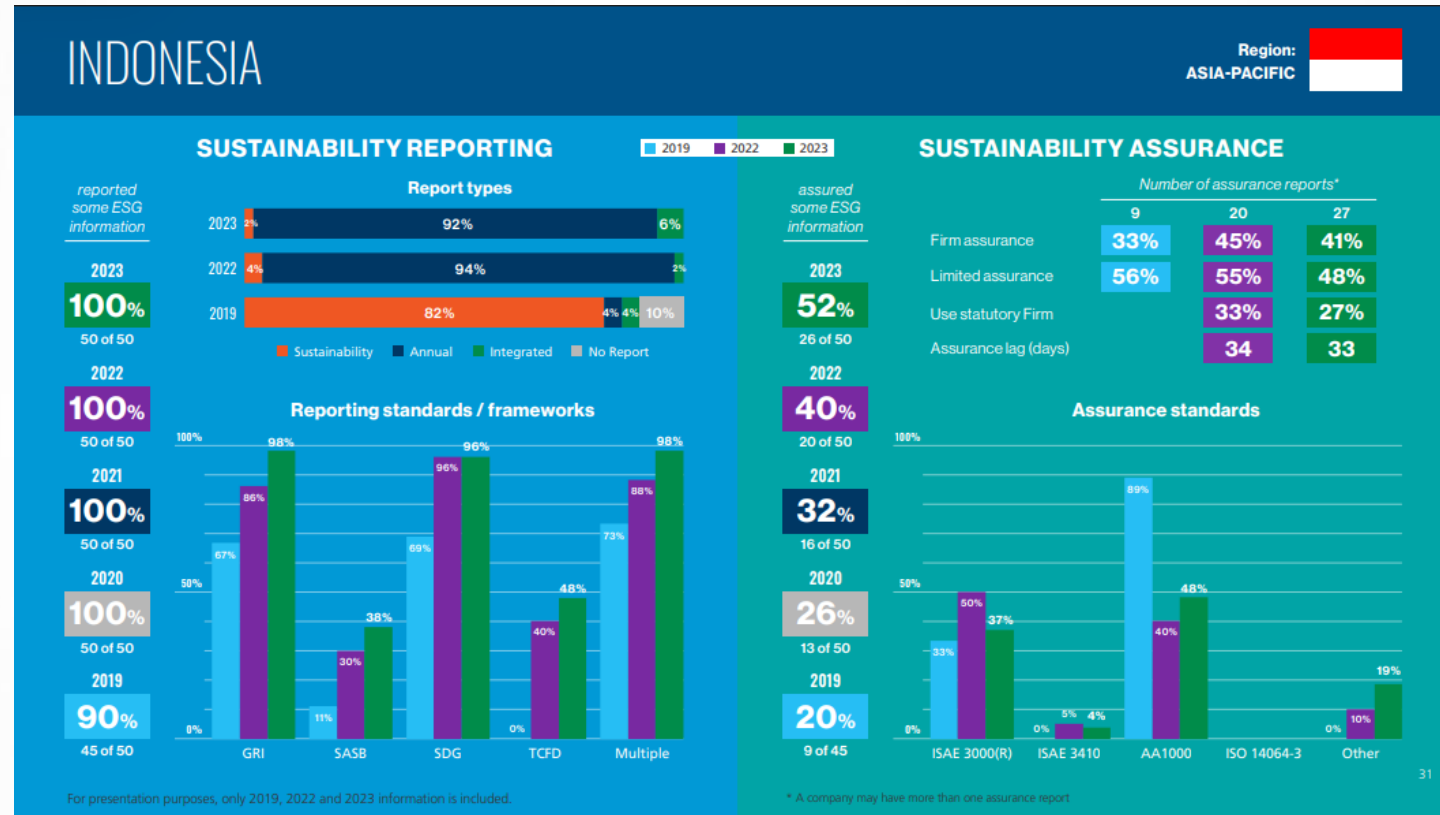
Siaran Pers: Pengesahan Standar Pengungkapan Keberlanjutan IAI: Akses Modal dan Daya Saing Korporasi Indonesia Siap Melonjak

Indonesia telah memiliki Standar Pengungkapan Keberlanjutan (SPK) yang akan memperkuat daya saing dan ketahanan bisnis nasional di pasar global. [Selengkapnya...](#)

- PSPK 1 and PSPK 2 were officially issued by IAI on July 1, 2025
- These Sustainability Disclosure Standards will be accessible starting July 15, 2025, via SAK Online and will become effective on January 1, 2027."



INDONESIA'S SUSTAINABILITY LANDSCAPE



The State of Play: Sustainability Disclosure and Assurance, 2019-2023 Trends and Analysis - IFAC with AICPA & CIMA

- Sustainability Disclosure is mostly done in Indonesia using **multiple standards and GRI (regulation + GRI) with reference to SDG** in their Sustainability Report.
- There is an increase assurance amount in Indonesia during **2019-2023, mostly using AA1000**

* Study done with Indonesia top 50 company

EXAMPLE: ASSURANCE IN INDONESIA



INDEPENDENT ASSURANCE STATEMENT

VERIFIKASI DARI PIHAK INDEPENDEN

[OJK G.1][GRI 2-5]

Sebagai bentuk komitmen terhadap transparansi dan akuntabilitas, Kami melibatkan pihak ketiga independen untuk melakukan *assurance* terhadap Laporan Keberlanjutan ini. Proses *assurance* yang dilakukan berdasarkan AA1000AP, 2018 dan AA1000AS v3, 2020 oleh pihak ketiga independen, yakni dengan tingkat jaminan tipe 2 moderate. Kesesuaian laporan ini juga telah memenuhi ketentuan dan kriteria dari Standar GRI 2021 (opsi "*In Accordance*"), SEOJK No.16/SEOJK.04/2021, ICMM, dan ISO 26000.

has been engaged by the management of "the Reporting Company") to provide an independent assurance of the Sustainability Report 2024 (hereinafter, "the Report"). is a global independent Environmental, Social, and Governance ("ESG") & Sustainability Assurance service provider with qualified ESG practitioners worldwide.

This assurance statement applies only to the relevant information included in the scope of the assurance. The entire content and information of the Report is in the responsibility of the assurance team (the "Assurance Team" or the "Assurer") is to provide and its stakeholder with an independent assurance statement based on our expert opinions by applying the verification methodology for the specified assurance scope. The overall objective is to provide stakeholders with assurance on the reliability and objectivity of the information contained in the Report. The intended users of this assurance statement are stakeholders who are interested in overall sustainability performance and the impacts of its business activities.

SCOPE OF ASSURANCE AND SUBJECT MATTER

The scope of assurance engagement agreed upon with includes the following:

1. The reporting period: 1st January 2024 to 31st December 2024.
2. The assurance covers the Report against the reporting criteria including evaluation of quality, accuracy and reliability of performance information, and all entities under the control of the reporting company which includes DKI Jakarta Head Office, Kolaka Nickel Mining Business Unit, North Maluku Nickel Mining Business Unit, Gold Mining Business Unit, Precious Metals Processing and Refinery Business Unit, West Kalimantan Bauxite Mining Business Unit, North Konawe Nickel Mining Business Unit, and DKI Jakarta Geomin Unit.
3. Material topics identified and reported by consist of 27 material topics (the "Subject Matter"). These material topics include the following:
 - Biodiversity.
 - Water & Air.
 - Decarbonization.
 - Responsible Production.
 - Operation Excellence.
 - Automation, Digitalization & Innovation.
 - Product Quality & Responsibility.
 - Marketing & Sales.
 - Customer Satisfaction.
 - Supply & Contractor Management.
 - Health & Safety.
 - Security.
 - Recruitment.

EXAMPLE: ASSURANCE IN INDONESIA

G.1. Verifikasi Tertulis dari Pihak Independen (jika ada)

Bagian ini memuat informasi mengenai ada atau tidaknya verifikasi yang dilakukan oleh penyedia jasa *assurance* (*assurance services provider*) atas Laporan Keberlanjutan Emiten dan Perusahaan Publik. Dalam hal laporan telah diverifikasi oleh penyedia jasa *assurance*, maka Laporan Keberlanjutan memuat informasi mengenai:

- nama penyedia jasa *assurance* (*assurer*) dan periode jasa *assurance*;
- kebijakan Emiten dan Perusahaan Publik dalam memilih dan menentukan penyedia jasa *assurance*;
- hubungan antara Emiten dan Perusahaan Publik dengan penyedia jasa *assurance* dimana *assurance* harus dilakukan oleh pihak independen yang tidak terlibat dalam proses pembuatan laporan, sehingga tidak ada benturan kepentingan dan kualitas proses verifikasi tetap terjaga; dan
- laporan *assurance*.

Contoh 1:

Laporan Keberlanjutan ini telah diverifikasi oleh XX, sebuah lembaga independen dan kredibel untuk melakukan verifikasi sesuai dengan standar AA1000 AS. Pihak verifikator tidak terlibat dalam proses penyusunan laporan dan dengan demikian, tidak ada benturan kepentingan.

Verifikasi Tertulis Dari Pihak Independen [OJK G.1][GRI 2-5] Response to the Previous Year's Report Feedback [OJK G.1][GRI 2-5]

Laporan Keberlanjutan ini sedang diproses verifikasi tertulis dari Penyedia Jasa Assurance yang independen dan terpercaya untuk periode layanan assurance tahun buku 2024, yaitu

. Pihak yang melakukan *assurance* tidak terlibat dalam proses penyusunan laporan, sehingga tidak terdapat konflik kepentingan.

This Sustainability Report is currently in the process of written verification from an independent and trusted Assurance Service Provider for the assurance service period for the 2024 fiscal year, namely the

The party conducting the assurance was not involved in the process of preparing the report, therefore no conflict of interest.

EXAMPLE: ASSURANCE IN INDONESIA

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External Assurance [2-5] [G.1.]

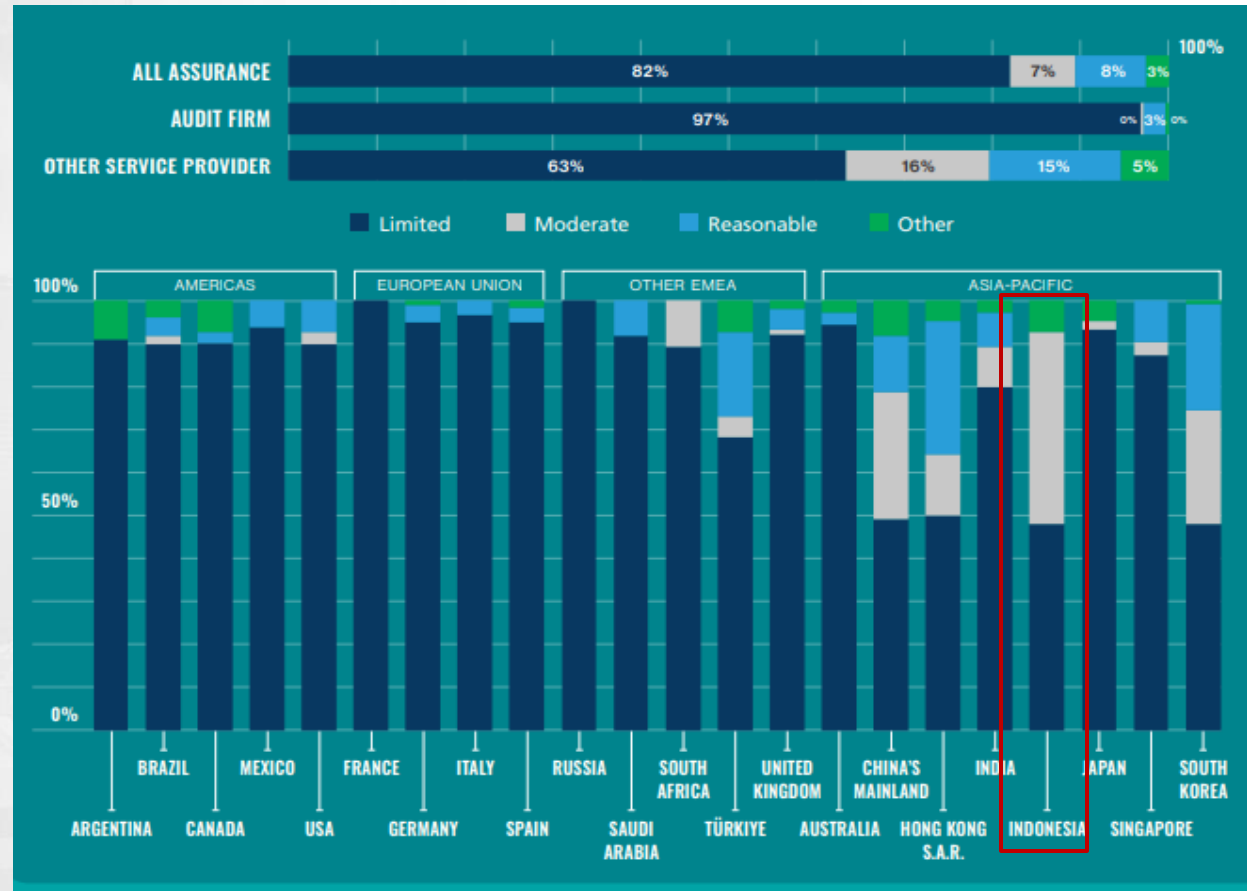
External assurance memegang peranan penting dalam membangun kredibilitas dan kepercayaan dari para pemangku kepentingan.

Proses ini melibatkan penilaian objektif oleh pihak independen terhadap laporan dan informasi yang disajikan oleh perusahaan, sehingga memberikan keyakinan tambahan mengenai akurasi dan keandalan data. Dengan adanya eksternal assurance, perusahaan menunjukkan komitmen terhadap transparansi dan akuntabilitas, yang memperkuat reputasi perusahaan, meningkatkan kepercayaan investor, serta memfasilitasi hubungan yang baik dengan mitra bisnis dan masyarakat.

Pada tahun 2024, Perseroan melaksanakan berbagai kegiatan assurance, termasuk audit laporan keuangan dan pemenuhan standar operasional yang berlaku, seperti audit ISO dan kegiatan sertifikasi. Rincian lebih lanjut mengenai kegiatan assurance yang telah dilaksanakan dapat dilihat pada tabel yang disertakan.

ASSURANCE STATEMENT AND REPORTING STANDARDS

The State of Play: Sustainability Disclosure and Assurance, 2019-2023 Trends and Analysis - IFAC with AICPA & CIMA



SCOPE OF ASSURED TOPICS

GHG 97% ENV 85% SOC 78% GOV 58%

56%

ALL CATEGORIES

Nearly all companies that obtain assurance include GHG. Coverage of other environmental and social metrics have improved. However, assurance of governance metrics has lagged, declining to 58% in 2023 from 61% in 2022.

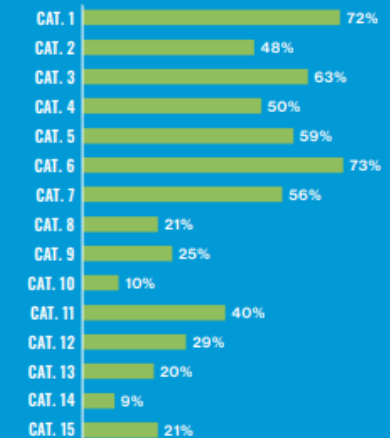
ASSURANCE OF GHG EMISSIONS



SCOPE 1	99%
SCOPE 2	99%
SCOPE 3	76%

Companies that reported their GHG emissions also obtained assurance, including 76% of those that disclosed Scope 3 emissions—an increase over 60% in 2022.

ASSURANCE OF GHG SCOPE 3 CATEGORIES



- The most used level of assurance are **Limited Assurance with an average of 82%**, Indonesia itself mostly uses **Limited and Moderate Assurance**
- The most assured topics are **GHG Emission and other environmental topics**.



STRENGTHS AND LOOPHOLES OF ISSA5000

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STRENGTHS AND LOOPHOLES OF ISSA5000

STRENGTHS

High credibility and rigor, aligned with financial audit practice.

Complete and standardized structure to assure different types of Sustainability Information.

Alignment with ethical standard and global quality.

Scalability for types of entity and topics, including sustainability reporting standards criteria.

LOOPHOLES

Complex and more technical due to risk-based approach.

Significant need for human resources due to the need for multidisciplinary collaboration.

Judgement needed for qualitative information and projection.

Dependency for a mature internal system

As a new standard, there are no practical examples yet regarding its use



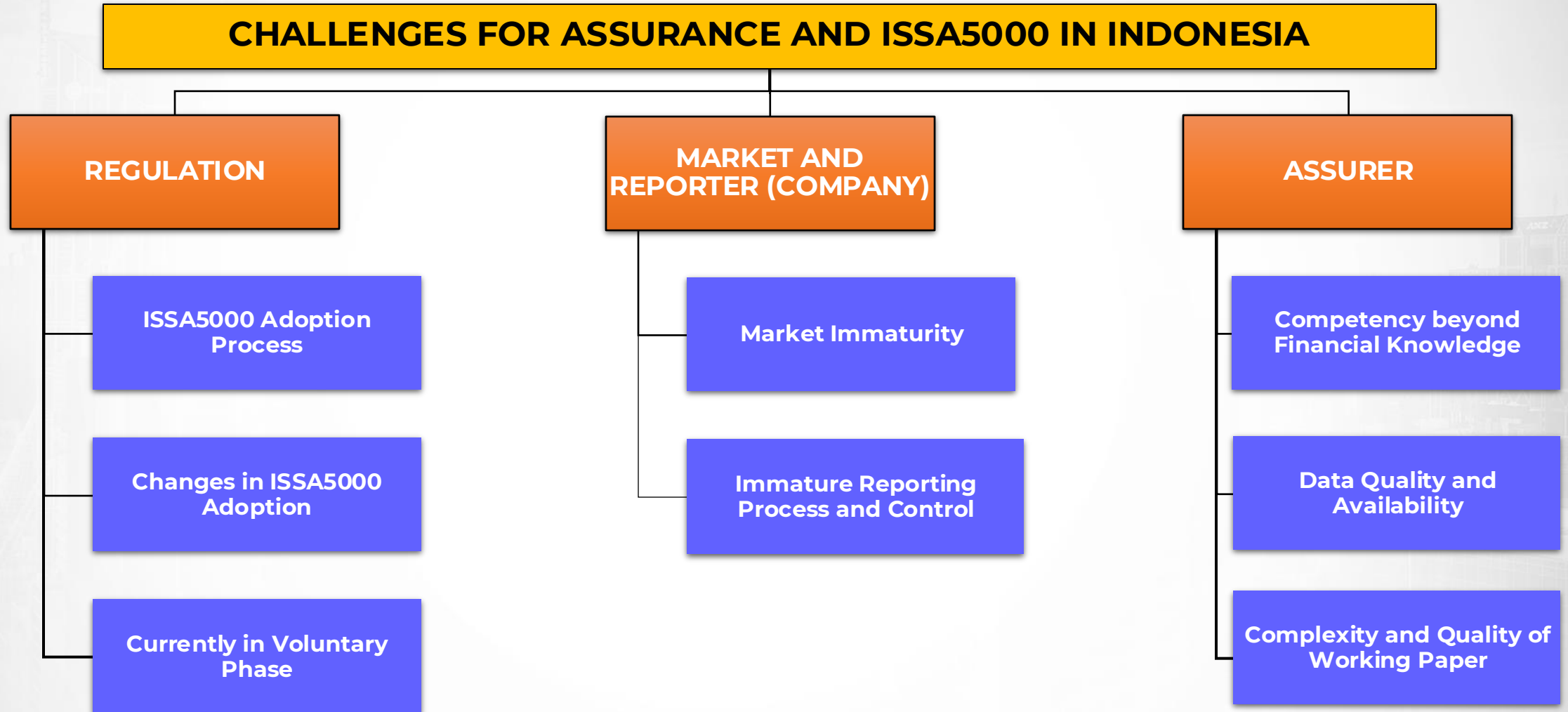
No.1 Strategic Consultant in Indonesia

INDONESIA TO FACE ISSA5000

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CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA



CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA

REGULATION

ISSA5000 Adoption Process

Changes in ISSA5000 Adoption

Currently in Voluntary Phase

International Standard on Assurance Engagements (ISAE) 3410,
Assurance Engagements on Greenhouse Gas Statements

This summary provides an overview of new ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*

Project Objective: To enhance the quality and consistency of assurance engagements to report on Greenhouse Gas (GHG) Statements, through requirements and guidance addressing the responsibilities and work effort of practitioners undertaking such engagements.

The project was undertaken in the context of the increasing emergence of carbon trading schemes and other global emissions reporting initiatives, and the importance of decisions being made on the basis of the emissions information being reported.

Effective Date: Assurance reports covering periods ending on or after September 30, 2013

For More Information: Visit the project history at www.ifac.org/auditing-assurance/projects/assurance-greenhouse-gas-statement



PENGANTAR

SPA 3410, "Perikatan Asurans atas Pelaporan Gas Rumah Kaca" telah disetujui oleh Dewan Standar Profesional Akuntan Publik I pada tanggal 24 November 2023 dan berlaku efektif untuk laporan asurans yang mencakup periode pelaporan yang dimulai pada atau setelah 1 Januari 2024. Penerapan dini diperkenankan.

SPA 3410 disusun dengan mengacu pada *International Standard on Assurance Engagement 3410, Assurance Engagements on Greenhouse Gas Statements – Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements* yang diterbitkan oleh The International Auditing and Assurance Standards Board (IAASB) – International Federation of Accountants (IFAC).

EXAMPLE:

- ISSA5000 defines that the user of this standard are **"Practitioners" either accountant or non-accountant.**
- This can change during the adoption process due to **UU No 5 Tahun 2011 for Public Accountant**



Pasal 3

- Akuntan Publik memberikan jasa asurans, yang meliputi:
 - jasa audit atas informasi keuangan historis;
 - jasa rewi atas informasi keuangan historis; dan
 - jasa asurans lainnya.
- Jasa asurans sebagaimana dimaksud pada ayat (1) hanya dapat diberikan oleh Akuntan Publik.
- Selain jasa asurans sebagaimana dimaksud pada ayat (1), Akuntan Publik dapat memberikan jasa lainnya yang berkaitan dengan akuntansi, keuangan, dan manajemen sesuai dengan ketentuan peraturan perundang-undangan.

What are the implication of these changes ?

- Currently in Indonesia, Sustainability Report Assurance **is still in the voluntary phase.** This is shown in SEOJK 16/2021
- There is several situations caused by this:
 - Company will look for assurance only if **demand by other stakeholders**
 - There are no specific regulation that **require specific assurance standards**

G.1. Verifikasi Tertulis dari Pihak Independen (jika ada)

Bagian ini memuat informasi mengenai ada atau tidaknya verifikasi yang dilakukan oleh penyedia jasa *assurance* (*assurance services provider*) atas Laporan Keberlanjutan Emiten dan Perusahaan Publik. Dalam hal laporan telah diverifikasi oleh penyedia jasa *assurance*, maka Laporan Keberlanjutan memuat informasi mengenai:

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- laporan *assurance*.

CHALLENGES FOR ASSURANCE AND ISSA5000 IN INDONESIA

MARKET AND REPORTER (COMPANY)

Market Immaturity

- Sustainability Reporting in Indonesia **is still in a development phase**, which leads to a limited public knowledge and understanding. This causes:

- Low assurance demand** due to **businesses not yet aware** of how assurance can enhance credibility and stakeholder trust
- Inconsistent quality of assurance providers** in the market where **companies that have tried assurance may have had unexpected experiences**. This result **discourages others from seeking assurance**, further stalling market development.

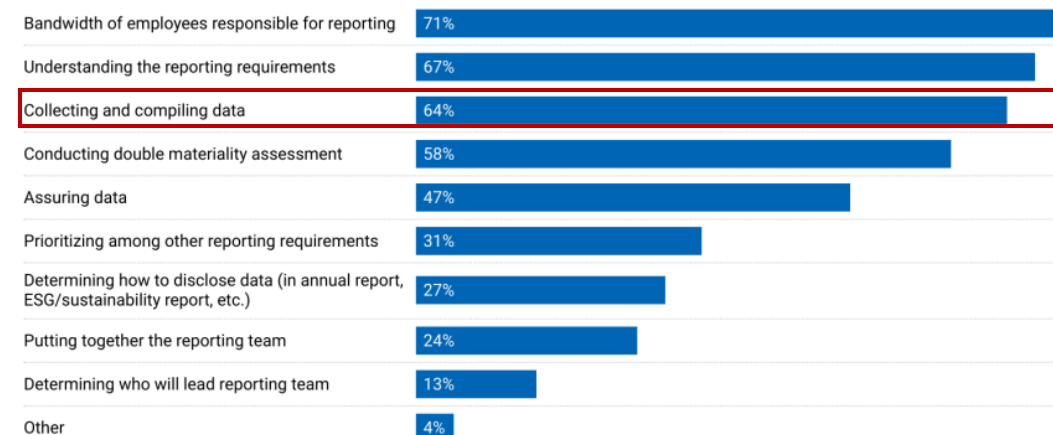
Immature Reporting Process and Control

- Most companies in Indonesia still operate with **systems not integrated with the relevant systems and procedures needed for sustainability**. This causes:
 - Increased risk of errors or misstatements.**, companies may feel uncertain about the **integrity of their data and lack the confidence** to undergo assurance.
 - Inconsistent or unreliable data**, which affects the overall quality of the information being disclosed.

Figure 7

Companies are encountering multiple challenges in preparing for international disclosures, including employee capacity and data collection

Q: What have been the most significant challenges in preparing for the CSRD and other international ESG disclosure requirements? (select all that apply)



Note: Poll of 45 senior corporate executives

Source: Navigating Federal and State ESG Regulations roundtable, The Conference Board, October 2024

CHALLENGES FOR ASSURANCE AND ISSA5000

ASSURER

Competency beyond Financial Knowledge

- Assurer will need more training and **knowledge beyond Finance**, included in sustainability topics. This includes:
 - Environmental
 - Social impact and human rights, and
 - Governance
- The lack of specialists or training in these areas can **limit the assurer's ability to thoroughly evaluate and validate sustainability disclosures** and **result in heavy dependency to external teams**

Data Quality and Availability

- Companies **often face challenges in collecting complete, consistent, and reliable sustainability data due to immature reporting systems.**
- These data limitations **create difficulties for assurers, who must work with incomplete or inconsistent datasets.**
- As a result, the assurance process **becomes slower, less efficient, and may yield limited assurance outcomes.**

Complexity and Quality of Working Paper

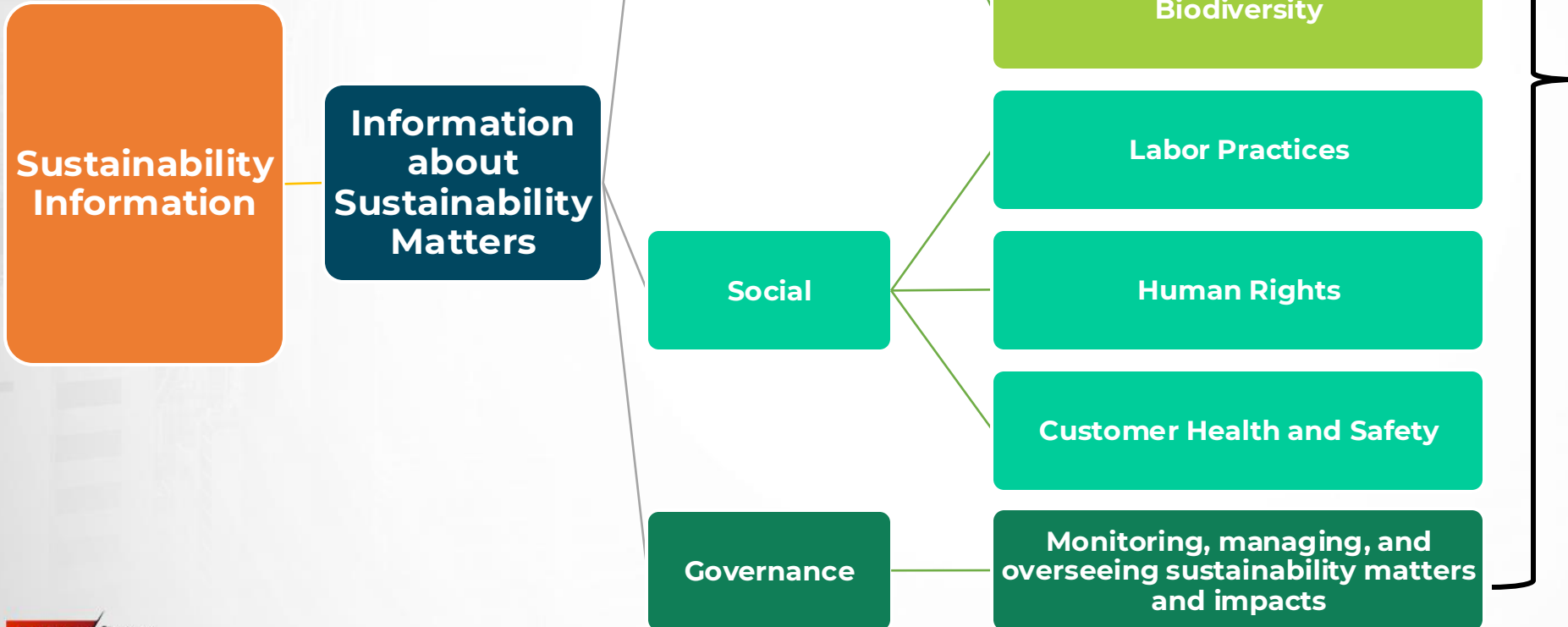
- One of the other major challenge for assurers is the **complexity and quality of working papers.**
- Sustainability Information that will be assured is **from many different sources and is a mix of quantitative and qualitative data.** This variety makes it hard to **maintain consistency.**
- There is also no standard format or guidelines to ensure the quality and support documentation during the assurance process. This creates **uncertainty and makes the assurance process less efficient**

PREPARING FOR ISSA5000

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SUSTAINABILITY INFORMATION AND MATTER IN ISSA 5000



Aspect of Topics / Disclosure

1. Impact analysis, including magnitude of impact
2. Strategy and business model
3. Risks and opportunities
4. Innovation to address risks and opportunities
5. Financial effects arising from risks and opportunities
6. Risk management or mitigation
7. Metrics and KPI
8. Targets
9. Internal control over monitoring and managing risks
10. Scenario analysis

SUSTAINABILITY INFORMATION AND MATTER IN ISSA 5000

Sustainability Information <i>Information about sustainability matters</i>				
		Topics (examples)		
		Climate, including emissions	Human rights	Governance
Aspects of Topics (examples)	Impacts, risks and opportunities	X	Disclosure(s) <i>Sustainability information about an aspect of a topic</i> (e.g., the “X” represents metrics and KPIs for emissions)	
	Metrics and KPIs			
	Description of processes or controls			



ASSURANCE CONCLUSION – SCOPE LIMITATION

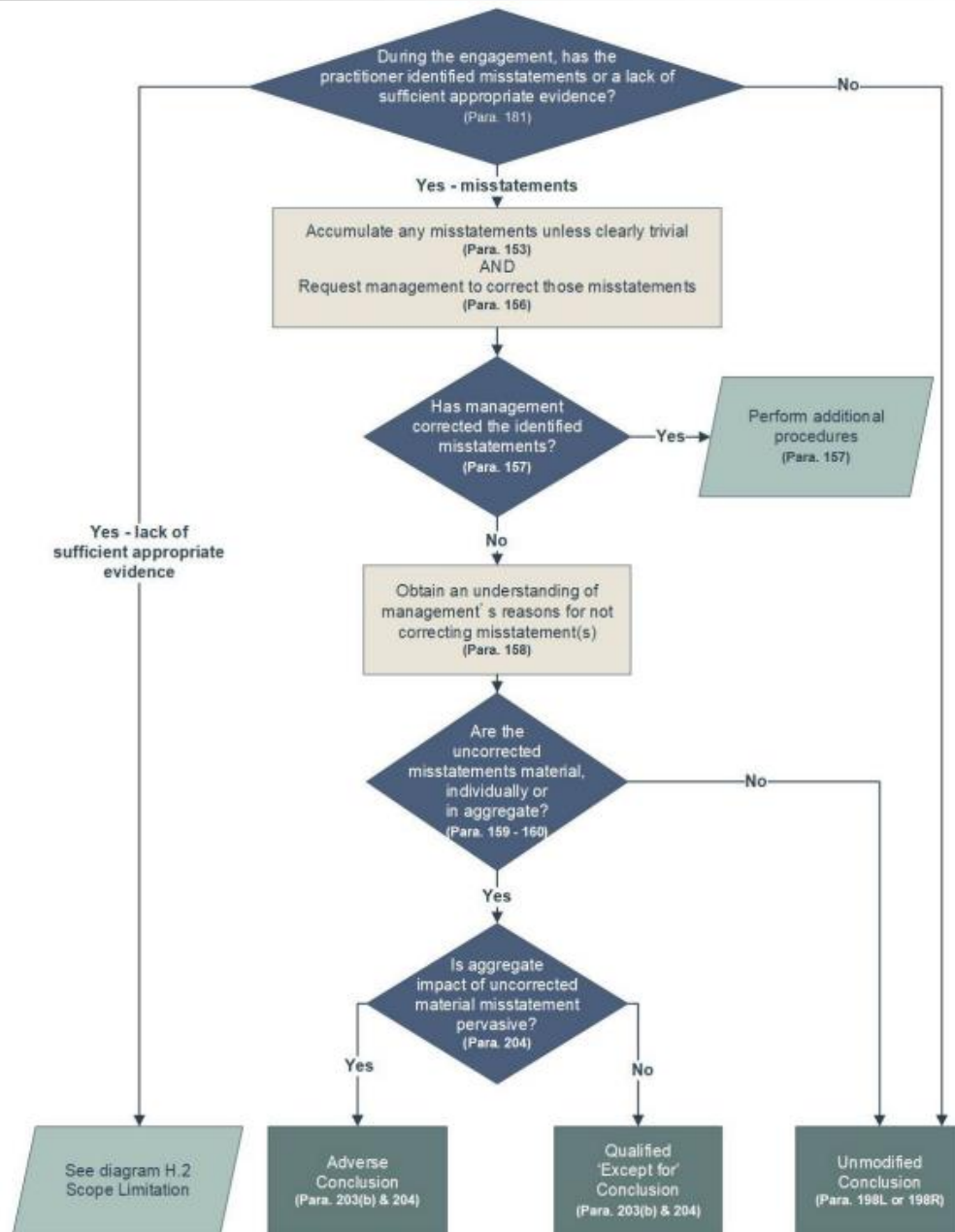
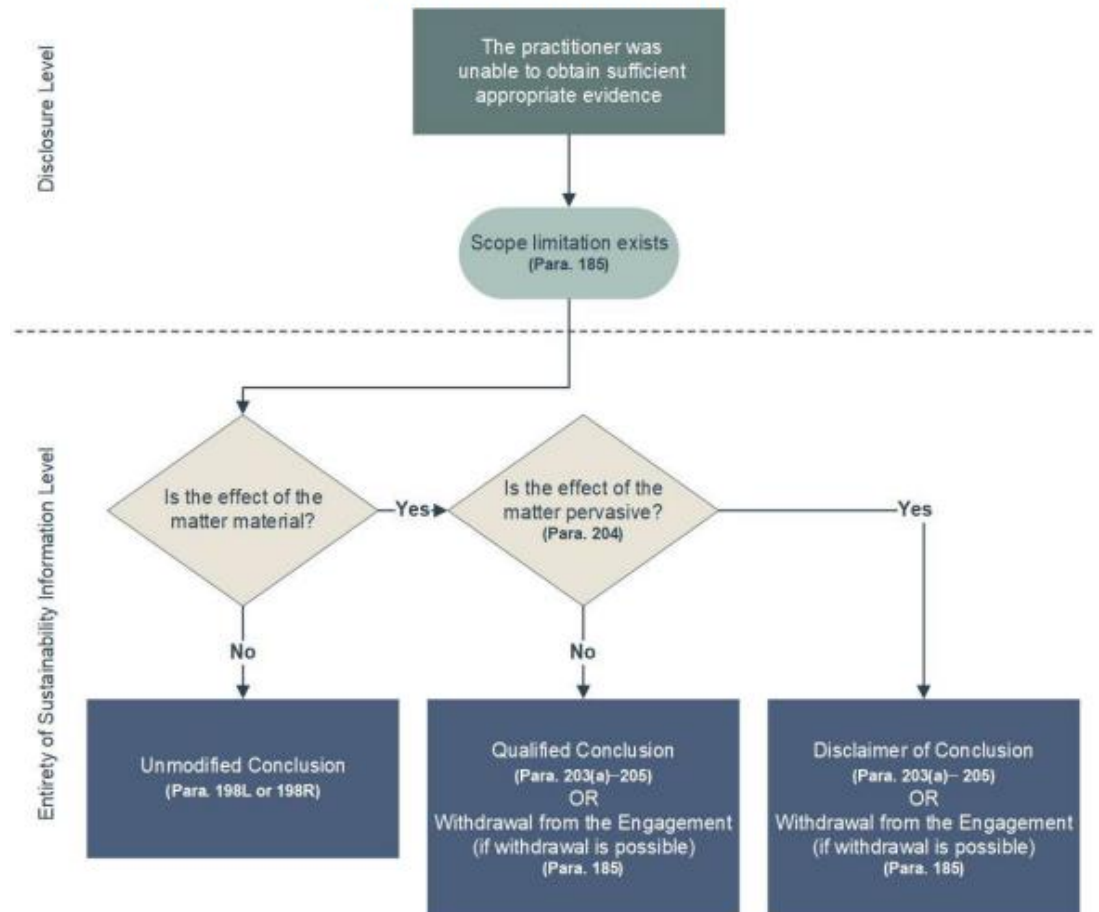
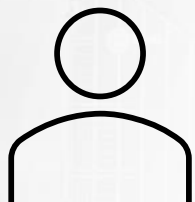


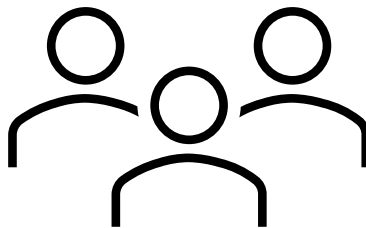
Diagram H.2 – Scope Limitations



ENGAGEMENT LEADER AND TEAM



ENGAGEMENT LEADER



ENGAGEMENT TEAM

SHALL HAVE:

- Assurance competence and capability
- Knowledge of ethical requirements
- Enough sustainability capabilities and skill to take accountability for the conclusion reached in the engagement

Internal and External Experts **example:**

Expert	Sustainability Matter
Carbon Expert	GHG Emission Reporting
Corporate Governance Expert	Board Diversity
Tax Consultant	Tax Transparency
Ethics and Compliance Officer	Anti-Corruption and Ethical Business Practices.
Policy Advisor	Corporate Social Responsibility (CSR) Policies.
Governance and Strategy Consultant	Corporate Governance Framework

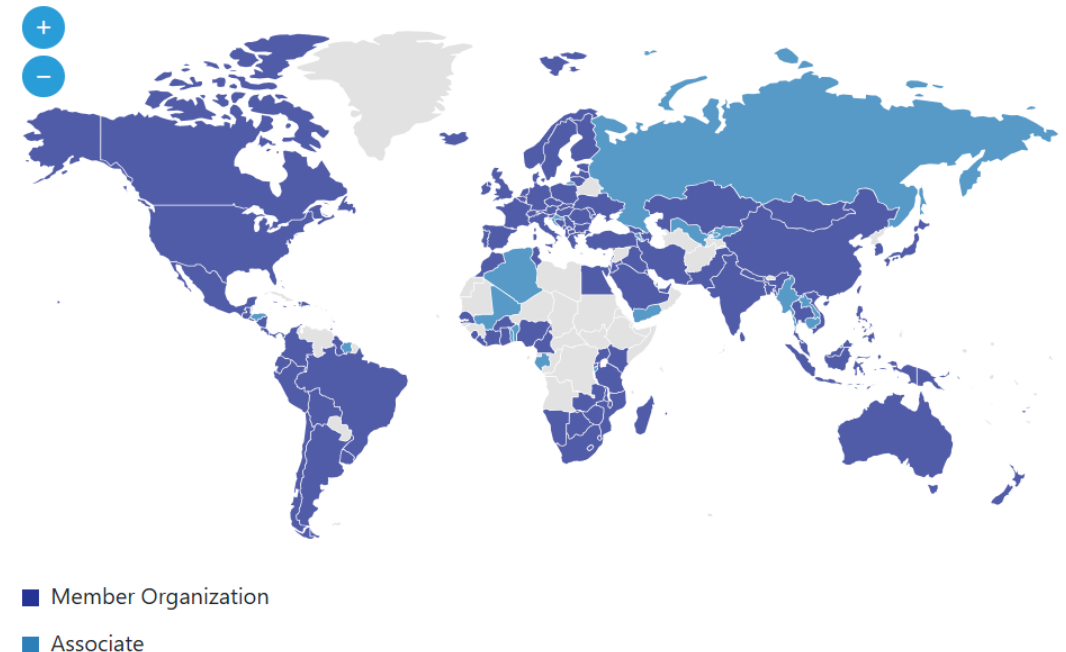
INTERNATIONAL FEDERATION OF ACCOUNTANT (IFAC)



**International
Federation
of Accountants®**

- IFAC is non-profit organization for public matters, working and licensed in Geneva, Switzerland.
- IFAC members are **Professional Accountancy Organizations (PAO's)**
- Per March 2024, there are 180 PAO in 135 Jurisdictions are IFAC members, including **IAPI dan IAI in Indonesia**

VISION	Essential in organization, capital market, and strong and resilient economy.
PURPOSE	To serve the public interest by enhancing relevance, reputation, and value for global accountant profession.
VALUE	Integrity, Innovation, Transparency, and Collaboration.
STRATEGIC OBJECTIVES	1. As a voice for global profession 2. Contribute and promote development, adoption, and implementing high quality international standard. 3. To lead and develop a future-ready profession



SUSTAINABILITY-RELATED REVISIONS TO IES 2, 3 AND 4 Initial Professional Development



IFAC member organizations are required to:

- Adopt and implement the revised IESs within their jurisdiction.
- Where responsibility for Initial Profession Development is shared or external, use their best endeavors to promote compliance with these revisions.

IFAC AND SUSTAINABILITY

What do the revisions to IES 2, 3 and 4 cover?

The revised IES 2, 3, and 4 enhance technical competence, professional skills, and professional values, ethics and attitudes by incorporating sustainability-related considerations.

- **Embedded Sustainability Concepts:** Embeds sustainability concepts throughout the IES learning outcomes, ensuring a comprehensive and connected understanding of sustainability-related data and information.
- **New Assurance Competence Area:** Introduces learning outcomes ensuring that accountants develop a foundational understanding of assurance fundamentals, which can be used to develop higher proficiency in other forms of assurance, including sustainability-related engagements.
- **Strengthened Business Acumen Focus:** Enhances accountants' ability to assess the broader economic, environmental, and social impacts of business decisions.
- **Enabling Behavioral Competencies:** Expands skills such as critical thinking, adaptability and collaboration for application to sustainability contexts.
- **Expanded Explanatory Materials:** Provides additional guidance to facilitate implementation by professional accountancy organizations, universities, and training programs.

An Integrated Approach

Sustainability should not be considered in isolation. Professional accountants must connect financial and sustainability-related data and information, recognizing their impacts across all aspects of an organization.

Sustainability, therefore, is not treated as an "add on" to the IES. Instead, these updates integrate sustainability-related learning outcomes directly into the standards.

The IES use principles-based and inclusive language to allow flexible implementation. For example, references to budgeting extend beyond monetary budgets to include carbon emission budgets.

- The **International Education Standard (IES)** is a set of **principles and outcomes that must be met by accounting programs**, including pre- and post-qualification education.
- IFAC revised IES 2, 3, and 4 to **integrate the concept of Sustainability**
- IFAC requires members to **implement the revision, which is to integrate Sustainability in the accounting professional qualification curriculum**

A17. IFAC member organizations design their professional accounting education programs to include general purpose financial reporting based upon the relevant standards applicable to their jurisdictions. This may include sustainability-related disclosures under IFRS or other frameworks.

IFAC IES REVISIONS: EXAMPLES

Table A: Learning Outcomes for Technical Competence

Competence Area (Level of Proficiency ¹)	Learning Outcomes
(a) Financial accounting and reporting (Intermediate)	(i) Apply accounting principles to transactions and other events and conditions based on facts and circumstances.
	(ii) Apply International Financial Reporting Standards (IFRSs) ² or other relevant standards to transactions and other events and conditions based on facts and circumstances.
	(iii) Evaluate the appropriateness of policies used to prepare general purpose financial reports.
	(iv) Evaluate connected information when preparing general purpose financial reports.
	(v) Prepare general purpose financial reports, including consolidated financial statements, in accordance with IFRSs or other relevant standards.
	(vi) Interpret general purpose financial reports.

¹ The level of proficiency for a competence area to be achieved by the end of IPD (as outlined in Appendix 1).

² IFRSs include IFRS Accounting Standards issued by the International Accounting Standards Board, as well as IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board.

Enhanced technical concepts

19. Sustainability-related reporting, assurance, and ethics will require both aspiring professional accountants and professional accountants to understand new technical concepts or interpret existing concepts in a sustainability context. The enhancements aim to ensure aspiring professional accountants are prepared for this through updated learning outcomes addressing:

- **Connected information** – IFRS S1 includes a concept of 'connected information'. Connected information enables users to understand the connections between information, for example between sustainability-related risks and opportunities, and the connections across different disclosures in general purpose financial reports. Learning outcomes IES 2 (a) *Financial accounting and reporting* (iv) and (e) *Assurance* (viii) have been added to reflect the importance of connectivity in reporting and assurance. The IES 2 Explanatory Material has also been revised to provide a definition of connected information.
- **Metrics and targets** – Management accountants will play a key role in measuring and monitoring the sustainability-related metrics and targets that organizations set. Learning outcome IES 2 (b) *Management accounting* (i) has been revised to reflect the importance of metrics and targets.
- **Value chains** – Reporting on the value chains is growing in importance to organizations. Professional accountants will play a role in both monitoring, measuring, reporting and assuring this information. To prepare aspiring professional accountants for this, the concept of value chains has been included in learning outcomes IES 2 (b) *Management accounting* (ii), (j) *Business and organizational context* (ii), and (l) *Business strategy and management* (iii).
- **Scenario analysis** – Scenario analyses help organizations to understand the resilience of their strategy and business model. Professional accountants are increasingly being asked to prepare and provide input into these scenario analyses. IES 2 (c) *Finance and financial management* (iii) has been updated to reflect this new skill for aspiring professional accountants.

THE ROLE OF TECHNOLOGY IN SUSTAINABILITY REPORTING

Challenges in Sustainability Reporting

Data Collection

Collecting ESG data involves a wide variety and large volume of metrics.

Data Quality

Due to the diverse definitions of KPIs, collecting accurate, consistent, and reliable data presents a significant challenge.

Data Integration

Integrating various sources of information in different formats into a single system is complex.

Regulatory Compliance

Organizations must comply with various and often differing regulations and standards.



AI and Machine Learning

The use of AI and Machine Learning enables automation of data collection, analysis, and decision-making processes.

Blockchain in Enhancing Transparency

Blockchain allows for secure storage of data related to sustainability initiatives, enhancing transparency.

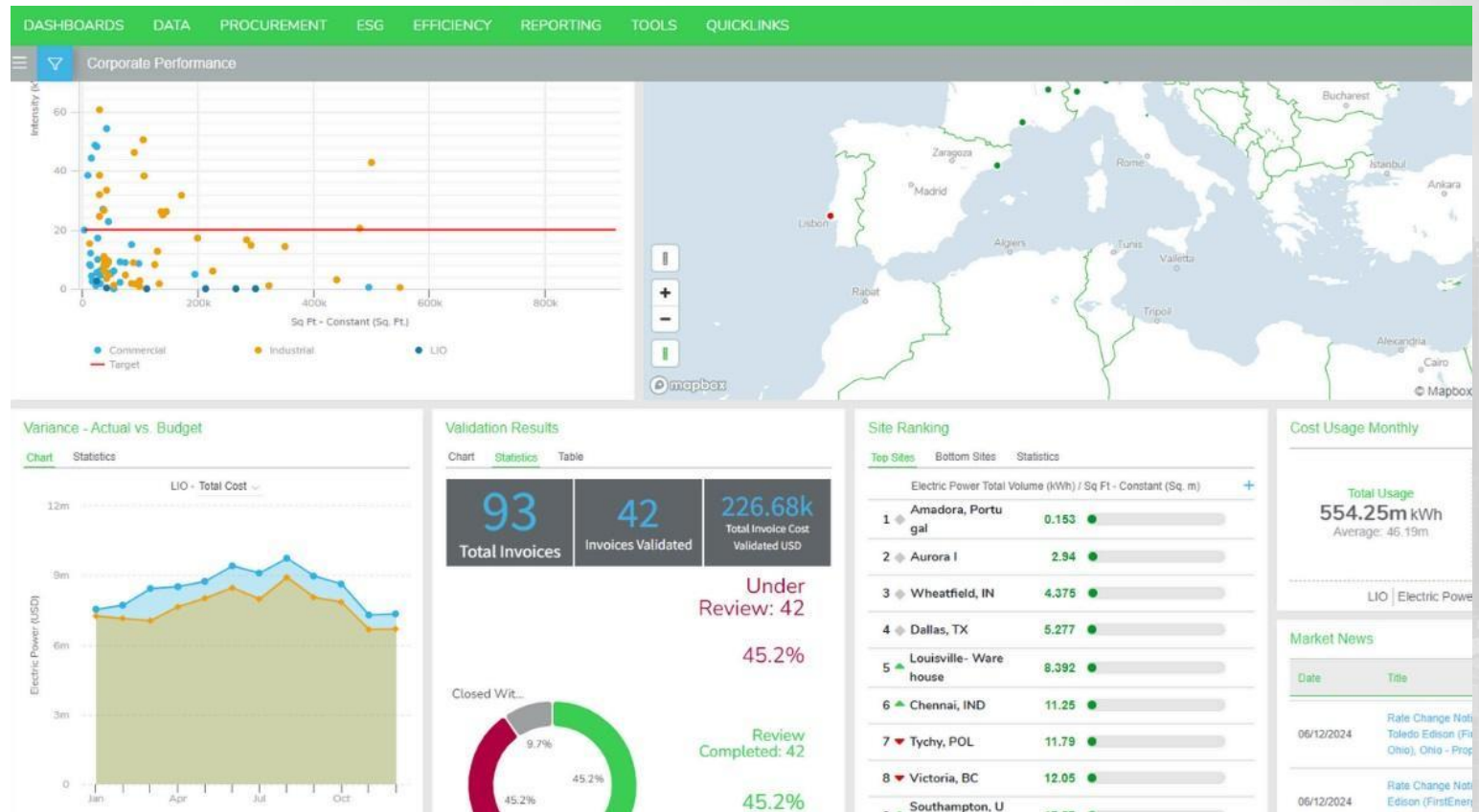
Cloud-Based Reporting

Cloud-based solutions provide a centralized platform to store, manage, and analyze data with real-time access.

This will solve the data related challenges during Sustainability Assurance process

THE ROLE OF TECHNOLOGY IN SUSTAINABILITY REPORTING

For Example: Schneider Electric using EcoStruxure



ASSURANCE EXAMPLE

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ABC MINING GROUP LIMITED

*uses ISAE3000 and ISAE3410

Our Conclusion:

'we') were engaged by to undertake a limited and reasonable assurance engagement as defined by International Auditing Standards over the Limited Assurance Subject Matter and Reasonable Assurance Subject Matter (defined below) for the year ended 30 June 2024. Our conclusions are as follows:

- Limited assurance: Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe the Limited Assurance Subject Matter for the year ended 30 June 2024 has not been prepared, in all material respects, in accordance with the Criteria (as defined below).
- Reasonable assurance: In our opinion, the Reasonable Assurance Subject Matter for the year ended 30 June 2024 is prepared, in all material respects, in accordance with the Criteria (as defined below).

Emphasis of Matter:

We draw attention to methodology for accounting for water performance metrics as disclosed in Section 6.10 of Annual Report, and associated ESG Standards and Databook. method reflects current industry-wide practice for water modelling which includes estimation of certain variables which contains inherent uncertainty. Consequently disclosed water performance data, prepared in accordance with the criteria, is subject to estimation uncertainty which may affect the precision of the data presented. Our conclusion is not modified in respect of this matter.

ABC MINING GROUP LIMITED

*uses ISAE3000 and ISAE3410

What we assured

was engaged by to provide limited assurance over certain sustainability data and disclosures in Annual Report, ESG Standards and Databook, and online for the year ended 30 June 2024 in accordance with the Criteria, as defined in the following table:

What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
qualitative disclosures in Section 6 of the Operating and Financial Review within the Annual Report 2024	– Management's own publicly disclosed criteria
sustainability policies and standards as disclosed in the ICMM tab in the ESG Standards and Databook 2024 at com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMM Assurance and Validation Procedure 2023 (ICMM Procedure))
identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the Annual Report 2024 and online at com/sustainability/approach	– ICMM Procedure Subject Matter 2 – Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
implementation of systems and approaches to manage its material sustainability risks and opportunities	– ICMM Procedure Subject Matter 3
reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 4 – Management's own publicly disclosed criteria, as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard – Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the <i>National Greenhouse and Energy Reporting (Measurement) Determination 2008</i> for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development <i>Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard</i> , including the <i>GHG Protocol: Scope 2 Guidance</i> and the <i>Corporate Value Chain Scope 3 Accounting and Reporting Standard</i> for scope 3 GHG data
Water stewardship reporting, at an operated asset level, in the Annual Report 2024, the ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021

In addition, we were engaged by to provide reasonable assurance over the following information in accordance with the noted Criteria, as defined in the following table:

What we assured (Reasonable Assurance Subject Matter)	What we assured it against (Criteria)
Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above.	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol – Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

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What we assured	
was engaged by BHP to provide limited assurance over certain sustainability data and disclosure in the Annual Report, ESG Standards and Databook, and online for the year ended 30 June 2024 in accordance with the Criteria, as defined in the following table:	
What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
qualitative disclosures in Section 6 of the Operating and Financial Review within the Annual Report 2024	– Management’s own publicly disclosed criteria
sustainability policies and standards as disclosed in the ICMM tab in the ESG Standards and Databook 2024 at com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMM Assurance and Validation Procedure 2023 (ICMM Procedure))
identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the Annual Report 2024 and online at com/sustainability/approach	– ICMM Procedure Subject Matter 2
implementation of systems and approaches to manage its material sustainability risks and opportunities	– Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 3
Water stewardship reporting, at an operated asset level, in the Annual Report 2024, the ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM Procedure Subject Matter 4
	– Management’s own publicly disclosed criteria, as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard
	– BHP Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the National Greenhouse and Energy Reporting (Measurement) Determination 2008 for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, including the GHG Protocol: Scope 2 Guidance and the Corporate Value Chain Scope 3 Accounting and Reporting Standard for scope 3 GHG data
	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021
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Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol
	– Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

Only for information presented in the company’s Annual Report & ESG Standards and Databook

Type	Sustainability Matter	Aspect of Topic	Assurance Criteria
Limited Assurance	1. Materiality Assessment	Identification and Disclosure	ICMM Procedure Subject Matter 2 GRI 3: Material Topic
	2. Risk Management Systems	System implementation and Approach	ICMM Procedure Subject Matter 3
	3. ESG Qualitative Disclosure	Disclosure	Management Criteria
	4. ESG Policies	Disclosure	ICMM Procedure Subject Matter 1
	5. ESG Performance Data	Disclosure	ICMM Procedure Subject Matter 4 GRI Topic Standards for Mining SASB Mining and Metals Standard GHG Protocol
	6. Water Stewardship	Disclosure	ICMM Guidance
Reasonable Assurance	7. Scope 1 and Scope 2 GHG Emission	Disclosure	GHG Protocol ABC Mining Group Limited Emission Calculation Methodology for Scope 1 and Scope 2

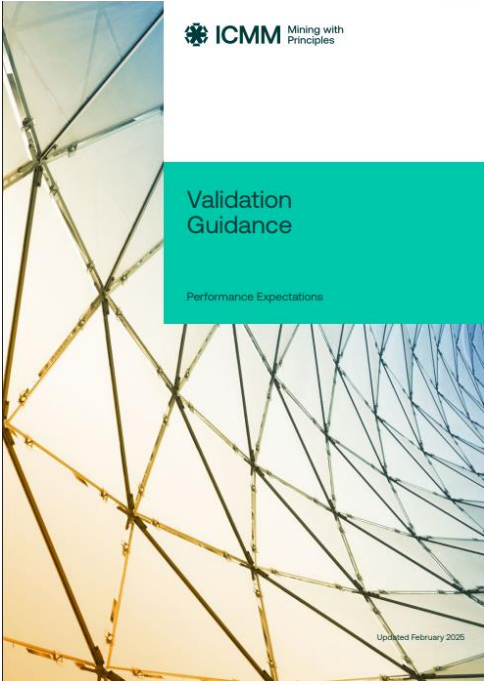
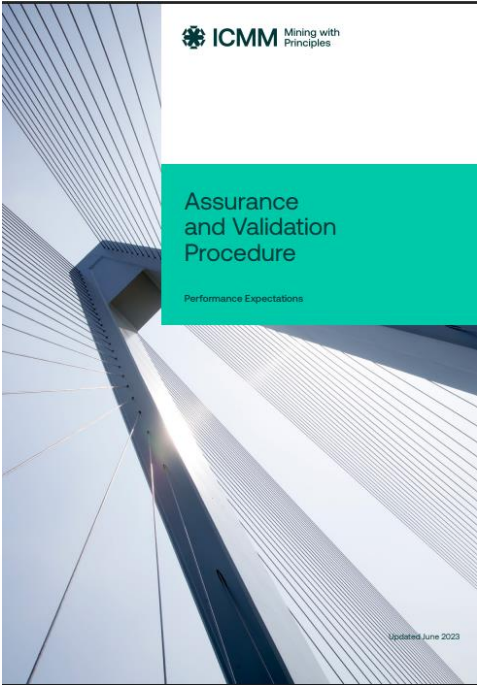
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What we assured	
BHP was engaged by BHP to provide limited assurance over certain sustainability data and disclosure in the Annual Report, ESG Standards and Databook, and online for the year ended 30 June 2024 in accordance with the Criteria, as defined in the following table:	
What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
– Qualitative disclosures in Section 6 of the Operating and Financial Review within the Annual Report 2024	– Management's own publicly disclosed criteria
– Sustainability policies and standards as disclosed in the ICMC tab in the ESG Standards and Databook 2024 at com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMC Assurance and Validation Procedure 2023 (ICMM Procedure))
– Identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the Annual Report 2024 and online at com/sustainability approach	– ICMM Procedure Subject Matter 2
– Implementation of systems and approaches to manage its material sustainability risks and opportunities	– Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
– Reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 3
– Water stewardship reporting, at an operated asset level, in the Annual Report 2024, the ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM Procedure Subject Matter 4
	– Management's own publicly disclosed criteria, as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard
	– BHP Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the National Greenhouse and Energy Reporting (Measurement) Determination 2008 for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, including the GHG Protocol: Scope 2 Guidance and the Corporate Value Chain Scope 3 Accounting and Reporting Standard for scope 3 GHG data
	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021
In addition, we were engaged by BHP to provide reasonable assurance over the following information in accordance with the noted Criteria, as defined in the following table:	
What we assured (Reasonable Assurance Subject Matter)	What we assured it against (Criteria)
– Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol
	– Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

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Assurance Criteria
ICMM Procedure Subject Matter 2 GRI 3: Material Topic
ICMM Procedure Subject Matter 3
Management Criteria
ICMM Procedure Subject Matter 1
ICMM Procedure Subject Matter 4 GRI Topic Standards for Mining SASB Mining and Metals Standard GHG Protocol
ICMM Guidance
GHG Protocol ABC Mining Group Limited Emission Calculation Methodology for Scope 1 and Scope 2



ABC MINING GROUP LIMITED

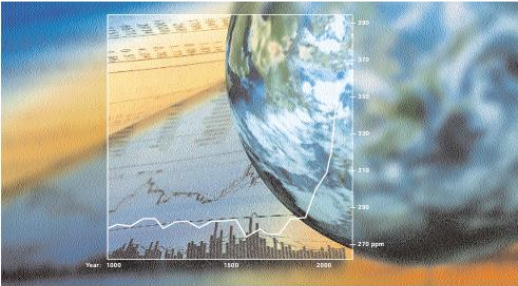
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What we assured	
was engaged by BHP to provide limited assurance over certain sustainability data and disclosure in the Annual Report, ESG Standards and Databook, and online for the year ended 30 June 2024 in accordance with the Criteria, as defined in the following table:	
What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
– Qualitative disclosures in Section 6 of the Operating and Financial Review within the Annual Report 2024	– Management's own publicly disclosed criteria
– Sustainability policies and standards as disclosed in the ICMM tab in the ESG Standards and Databook 2024 at com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMM Assurance and Validation Procedure 2023 (ICMM Procedure))
– Identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the Annual Report 2024 and online at com/sustainability approach	– ICMM Procedure Subject Matter 2
– Implementation of systems and approaches to manage its material sustainability risks and opportunities	– Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
– Reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 3
	– ICMM Procedure Subject Matter 4
	– Management's own publicly disclosed criteria, as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard
	– BHP Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the National Greenhouse and Energy Reporting (Measurement) Determination 2008 for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, including the GHG Protocol: Scope 2 Guidance and the Corporate Value Chain Scope 3 Accounting and Reporting Standard for scope 3 GHG data
Water stewardship reporting, at an operated asset level, in the Annual Report 2024, the ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021
In addition, we were engaged by to provide reasonable assurance over the following information in accordance with the noted Criteria, as defined in the following table:	
What we assured (Reasonable Assurance Subject Matter)	What we assured it against (Criteria)
Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol
	– Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

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Assurance Criteria
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ICMM Procedure Subject Matter 3
Management Criteria
ICMM Procedure Subject Matter 1
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ICMM Guidance
GHG Protocol ABC Mining Group Limited Emission Calculation Methodology for Scope 1 and Scope 2

The Greenhouse Gas Protocol



A Corporate Accounting and Reporting Standard
REVISED EDITION



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What we assured	
ended 30 June 2024 in accordance with the Criteria, as defined in the following table:	
What we assured (Limited Assurance Subject Matter)	What we assured it against (Criteria)
qualitatively disclosed in Section 6 of the Operating and Financial Review within the Annual Report 2024	– Management's own publicly disclosed criteria
– sustainability policies and standards as disclosed in the ICMC tab in the ESG Standards and Databook 2024 at com/sustainability	– International Council on Mining and Metals (ICMM) Mining Principles and relevant Performance Expectations and mandatory Position Statements (Subject Matter 1 of the ICMM Assurance and Validation Procedure 2023 (ICMM Procedure))
– identification and reporting of its material sustainability issues, risks and opportunities described within Section 6 of the Annual Report 2024 and online at com/sustainability	– ICMM Procedure Subject Matter 2
– implementation of systems and approaches to manage its material sustainability risks and opportunities	– Global Reporting Initiative (GRI) Standards 2021 GRI 3: Material Topics
– reported performance of its material sustainability issues, risks and opportunities in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– ICMM Procedure Subject Matter 3
	– ICMM Procedure Subject Matter 4
	– Management's own publicly disclosed criteria, as informed by the GRI Topic Standards, and the Sustainability Accounting Standards Board (SASB) Mining and Metals Standard
	– BHP Scopes 1, 2, and 3 GHG Emissions Calculation Methodology 2024, as informed by the National Greenhouse and Energy Reporting (Measurement) Determination 2008 for scope 1 and scope 2 GHG data, and the World Resource Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, including the GHG Protocol: Scope 2 Guidance and the Corporate Value Chain Scope 3 Accounting and Reporting Standard for scope 3 GHG data
Water stewardship reporting, at an operated asset level, in the Annual Report 2024, the ESG Standards and Databook 2024, referenced above, and supporting disclosures included online at bhp.com/sustainability/environment/water	– ICMM guidance and minimum disclosure Standards: Water Reporting: Good practice guide (2nd edition), 2021
In addition, we were engaged by ABC Mining Group Limited to provide reasonable assurance over the following information in accordance with the noted Criteria, as defined in the following table:	
What we assured (Reasonable Assurance Subject Matter)	What we assured it against (Criteria)
Scope 1 and Scope 2 greenhouse gas emissions as reported in Section 6 of the Operating and Financial Review within the Annual Report 2024 and the ESG Standards and Databook 2024, referenced above	– World Resource Institute/World Business Council for Sustainable Development (WRI/WBCSD) Greenhouse Gas Protocol
	– Scopes 1, 2 and 3 GHG Emissions Calculation Methodology 2024

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Assurance Criteria
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GHG Protocol ABC Mining Group Limited Emission Calculation Methodology for Scope 1 and Scope 2



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Description of assurance procedures performed

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Limited Assurance Subject Matter and related information, and applying analytical and other appropriate procedures.

The limited assurance procedures we performed were based on our professional judgement and included, but were not limited to:

- Interviewing select corporate and site personnel to understand the reporting process at group, business, asset, and site level, including management's processes to identify material issues
- Reviewing policies and management standards to determine alignment with the ICMM's 10 Sustainable Development principles and position statements
- Checking the Annual Report 2024 to understand how identified material issues, risks and opportunities are reflected within the qualitative disclosures
- Evaluating whether the information disclosed in the Limited Assurance Subject Matter is consistent with our understanding of sustainability management and performance at
- Evaluating the suitability of the Criteria and that the Criteria have been applied appropriately to the Subject Matter
- Conducting virtual and in-person site procedures at locations on a sample basis, based on our professional judgement (which we currently implement on a rotational basis across reporting years), to evidence site level data collection and reporting to Group as well as to identify existence and confirm completeness of the sustainability performance data and statements included within the Subject Matter

- Undertaking analytical procedures of the quantitative disclosures in the Subject Matter to determine the reasonableness of the information presented
- On a sample basis for qualitative and quantitative statements within the Subject Matter, based on our professional judgement, reviewing underlying data to source information and data to assess completeness of claims, such as process conversations, review of invoices, incident reports, meter calibration records, and meter data; re-performing calculations to check accuracy; and reviewing explanations about the sustainability performance data and statements
- Reviewing other information within the Annual Report 2024 for consistency and alignment to other quantitative and qualitative information within the Subject Matter
- Reviewing media coverage relating to sustainability-related topics to identify material events that may require disclosure
- Checking the water balance for each operated asset inclusive of understanding the methodologies used to consider consistency with the Criteria, and reviewing meter and calibration records on a sample basis, based on our professional judgement.

Additional reasonable assurance procedures we performed were based on professional judgement and included, but were not limited to:

- For our reasonable assurance of Scope 1 and Scope 2 greenhouse gas emissions, on a sample basis, checked the methodologies used by ' ' to consider consistency with the Criteria, considered completeness of sources obtained from our site procedures, and checked underlying data to source information to assess completeness and accuracy of performance data, which included reviewing invoices, meter calibration records and meter data.

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Inherent limitations

While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

The greenhouse gas emissions quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of greenhouse gases. Additionally, greenhouse gas procedures are subject to estimation and measurement uncertainty resulting from the measurement and calculation processes used to quantify greenhouse gas emissions within the bounds of existing scientific knowledge.

Additional inherent limitations – limited assurance scope

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Additional inherent limitations – reasonable assurance scope

While our procedures performed for our reasonable assurance engagement are of a higher level of assurance, due to the use of sampling techniques, it is not a guarantee that it will always detect material misstatements.

CONTACT US!



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