

LAPORAN ASSURANCE INDEPENDEN

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Independent Assurance Statement



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INDEPENDENT ASSURANCE STATEMENT

PT Wijaya Karya Beton Tbk.

Sustainability Report 2024

Statement No: 018/IAS/CBC/IV/2025

Type 2, Moderate Level

Scope of Engagement in Assurance

CBC Global Indonesia ("CBC Global Indonesia", "us" or "we") were commissioned by PT Wijaya Karya Beton Tbk. ("WIKA Beton") with the objective to provide assurance of WIKA Beton's 2024 Sustainability Report (the "Report") in accordance to GRI Sustainability Reporting Universal Standards, POJK No.51/POJK.03/2017, SEOJK No.16/SEOJK.04/2021, TCFD, and the adherence to AA1000 Accountability Principles (2018) with assurance over the Subject Matter presented in the Report, for the reporting year ended 31st December 2024. **This statement is intended to be used by stakeholders & management of WIKA Beton.**

The **scope and limitation** of our work is restricted to the following areas:

1. Subject Matters

• Energy & Water
• Waste & Emission
• Responsible Business
• Occupational Health and Safety
• Material
• Sustainable Product & Service
• Human Capital Management
• Local Community
• Biodiversity



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2. AA1000 Principles (2018)

Our assurance engagement was planned and performed to meet the requirements of a **Type 2 “Moderate Level”** of assurance as defined by AA1000 Assurance Standard (AA1000AS) v3 to evaluate the nature and extent of **WIKA Beton**’s adherence to all four AA1000 AccountAbility Principles (2018): Inclusivity, Materiality, Responsiveness and Impact, where sufficient evidence has been obtained to support our statement such that the risk of our conclusion being in error is reduced, but not reduced to very low, but not zero.

We have not performed any work, and do not express any conclusions, on any other information outside of the Subject Matter that may be published in the Report or on **WIKA Beton**’s website for the current reporting period or for previous periods and assumed that the financial data and figures provided by **WIKA Beton** has been audited by independent parties therefore, presentation of financial data and figures in the report NOT within the scope of assurance.

Responsibilities of the Management of **WIKA Beton**

The Management of **WIKA Beton** is responsible for the preparation of the Subject Matter in accordance with the Reporting Criteria. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation of Subject Matter information that is free from material misstatement, whether due to fraud or error.

Responsibilities, Competencies and Independency of CBC Global Indonesia

Our responsibility is to plan and perform our work to obtain assurance over whether the Subject Matter information has been prepared in accordance with the GRI Universal Standard, POJK No.51/POJK.03/2017, SEOJK No.16/SEOJK.04/2021, TCFD and to report to **WIKA Beton** in the form of an independent assurance conclusion, based on the work performed and the review progress. We must also express a conclusion over whether the Report adheres to the AA1000 Principles (2018) and comment on the nature and extent of each Principle individually. All this engagement was carried out by an independent team of sustainability assurance professionals whose already obtained the **Certified Sustainability Report Assurer (CSRA) or Associate Certified Sustainability Assurance Practitioner (ACSAP) and any other relevant certifications**.

CBC Global Indonesia is bounded by rules of conduct and professional practice relating to independence and quality overseen by AccountAbility (www.accountability.org/standards/licensing/AA1000 as licensed-providers) and has established policies and procedures that are designed to ensure that our team maintain independence and integrity. We had no financial interest in the operation of **WIKA Beton** other than for the assessment and assurance of this report. We don’t accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.



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Methodology

We conduct the following assurance procedures and activities:

- Pre-engagement to ensure the independence and impartiality of the assurance team.
- Kick-off meeting and initial analysis of the report draft.
- Review, assess and evidence the reliability and quality of sustainability performance and disclosed information as specified in the Report content for the reporting period of 1st of January up to 31st of December 2024.
- Evaluate the adherence of report content, disclosure and presentation **against the criteria of standard, principles, and indicators using references from AA1000AS v3, AA1000AP (2018) (AccountAbility Principles), GRI Universal Standards, POJK No.51/POJK.03/2017, SEOJK No.16/SEOJK.04/2021, and TCFD**. Adopt IPCC Guidelines for calculation methodology of energy used and emission.
- Conduct in-depth on documents compliance, governance, risk management, business continuity management topics with the representatives of the relevant functions/divisions of the **WIKA Beton** concerning sustainability strategy and policies for material issues and the implementation of these across the **WIKA Beton**'s business.
- Obtained an understanding of how the identified sustainability information is gathered, collated and aggregated internally and enquiries of management of **WIKA Beton** to gain an understanding of the processes for determining material issues for key stakeholder groups.
- Performed limited substantive testing, on a sample basis, of the sustainability information identified, to verify the assumptions, estimations and computations **WIKA Beton** made and to check that data had been appropriately measured, recorded, collated and reported.
- Compare the subject matter presented in the report to corresponding information in the relevant underlying sources on a sample basis.
- Evaluate the subject matter presented in the report to determine whether they are in line with our overall knowledge of, and experience with, the sustainability performance of the group.
- Discuss and analysis data and reports with management of **WIKA Beton** and data contributor to determine whether there are any material misstatement of fact or material inconsistencies based on our understanding obtained as part of our assurance engagement.

Finding and Conclusions

From the assurance program and the evidence, we have obtained, a detailed review against the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness and Impact, the GRI Universal Standards, POJK No.51/POJK.03/2017, SEOJK No.16/SEOJK.04/2021, TCFD is set out below:



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INCLUSIVITY

An assessment was made to investigate the engagement of all key stakeholders within the **WIKA Beton**. The presentation of stakeholder's inclusivity in the report is fairly identified and covers all **WIKA Beton**'s inclusivity material issues. The stakeholder's engagement has been held through communication based on various methods and approaches with the contributions of all key stakeholders include their internal and external stakeholders to develop an accountable and strategic sustainability topic.

MATERIALITY

An assessment was made to investigate the material information disclosed by the **WIKA Beton**. The report fairly covers the **WIKA Beton**'s material issues by using materiality matrix and boundary mapping through the stakeholder's inclusivity process. The materiality topics shows in the report provide a fair and sufficient information and aligned with risk management within the company which enables its stakeholders to make a professional judgment about **WIKA Beton**'s performance and management.

RESPONSIVENESS

An assessment was made to investigate the transparency act of the **WIKA Beton** on material sustainability topics and their related impacts. The report covers **WIKA Beton**'s responsiveness issues. All the information related to the responses from management to its stakeholder's inputs and complaints have been included in the report and any others company's mechanisms transparently and appropriateness the responses to a strategic stakeholder engagement management.

IMPACT

The Report content discloses data and information indicating the impacts of the **WIKA Beton**'s decisions, activities, and services on the economy, environment, and society. An assessment was made to investigate the practice of the **WIKA Beton** to monitor, measure and be accountable for how their actions affect their broader ecosystems. In overall, disclosures of impacts in the Report content are rather balance and adequate with both metric and qualitative information. However, the Company still needs to integrate comprehensively the identified impacts into key management processes to conduct an impact assessment on the other stakeholders, including its organizational strategy, governance, goals, objectives, and operations.



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GRI STANDARDS PRINCIPLES

The Report has prepared in accordance with GRI Universal Standards, where all disclosure of each material topic is presented in the Report. The disclosures of management approach for each material topic in general is fairly disclosed. The Management of **WIKA Beton** has applied the principles for defining the report's quality (balance, comparability, accuracy, timeliness, clarity, and reliability) and the principles for defining the report's content (stakeholder inclusiveness, sustainability context, materiality, and completeness) and supporting documents were adequately presented during the assurance program.

Adherence to POJK No.51/POJK.03/2017 and SEOJK No.16/SEOJK.04/2021

The report has followed or complied to all POJK No.51/POJK.03/2017 and SEOJK No.16/SEOJK.04/2021 reporting guidelines. In terms of the adherence against the regulations, **WIKA Beton** has developed and simplified more policies and initiatives on social and environment concerns. The **WIKA Beton** is advised to improve their risk and impact analysis on sustainability and also improve the assessment on high-risk lending sectors with negative impacts towards social and environment issues. In addition, the **WIKA Beton** should also update its sustainability reporting data collection system more comprehensively, integrated, and reliable.

Opinion Statement

Our professional and certified team of sustainability report assurer has assured this report in accordance with the AA1000AP (2018), AA1000AS v3 and GRI Standards. From the review progress, we conclude that the **WIKA Beton**'s Sustainability Report 2024 provides a fair view of the all the **WIKA Beton**'s programs and performances during 2024. The extent to which the GRI Standards has been applied in the Report and conclude this report *has been prepared in accordance with GRI Universal Standards*.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. We conclude that the data in 2024 for all material topics performance indicators are fairly represented and there is nothing has come to our attention that would lead us to believe that the subject matter in the Report for the year ended 31 December 2024, in all material respects, is not prepared in accordance with the applicable criteria.

Conclusion & Recommendations

To further demonstrate **WIKA Beton**'s strong commitment to the principles of sustainability governance, the following recommendations are presented as a basis for continuous improvement:

- To improve monitoring and control of water and energy usage, **WIKA Beton** could expand the implementation of sustainable water management systems across all operational sites. Initiatives like recycling industrial wastewater for alternative uses within factories could help reduce water consumption and enhance the efficiency of natural resource utilization.



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- **WIKA Beton** has initiated the calculation of greenhouse gas (GHG) emissions and implemented several emission reduction measures. However, the company could enhance the accuracy and detail of its emission reporting by adopting a more advanced, technology-driven emissions reporting system. This would improve monitoring capabilities and provide more comprehensive data to support evidence-based decision-making. Furthermore, while renewable energy is already incorporated into **WIKA Beton**'s decarbonization strategy, additional initiatives, such as expanding the use of solar panels to other facilities beyond concrete production plants, could further strengthen the sustainability efforts.
- **WIKA Beton** already has a strong social and environmental responsibility (CSR) program in place, but it would be beneficial for the company to further enhance the social impact of these initiatives, fostering local social and economic sustainability to better integrate with the broader community.

For and on behalf of:

Jakarta, April 21th, 2025



Dr. Ari Purwanti
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Dr. Ari Purwanti, Ak. CA. CSRA CPMA., CRMP., CERA., CIBA

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