



LRQA Independent Assurance Statement

Relating to PT Bukaka Teknik Utama, Tbk's Sustainability Report for year 2024

This Assurance Statement has been prepared for PT Bukaka Teknik Utama, Tbk (Bukaka) in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA was commissioned by PT Bukaka Teknik Utama, Tbk (Bukaka) to provide independent assurance on its PT. Bukaka Teknik Utama, Tbk's Sustainability Report ("the report") against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement using LRQA's verification procedure. LRQA's verification procedure is based on current best practice, is in accordance with ISAE 3000 and uses the following principles of - inclusivity, materiality, responsiveness and reliability of performance data.

Our assurance engagement covered Bukaka's operations and activities in Indonesia located at Head Office, Head Office-Cileungsi, Workshop-Cileungsi, Balikpapan Branch, Workshop – Duri and specifically the following requirements:

- Confirming that the report is in line with GRI¹ Standards and GR11 Oil and Gas Sector
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:

Environmental Data (Including Safety and Health):

- GRI – 011 Oil and Gas Sector (11.5, 11.8, 11.10, 11.13, 11.17)
- GRI – 301 Material (301-1)
- GRI – 302 Energy (302-1, 302-3)
- GRI – 306 Effluent and Waste (306-2, 306-3)

Social Data:

- GRI – 403 Occupational Health and Safety
- GRI – 406 Non-Discrimination (406-1)
- GRI – 413 Local Communities (413-1)

Governance Data:

- GRI – 201 Economic Performance (201-1 & 201-3)
- GRI – 205 Anti-Corruption (205-1, 205-2)
- GRI – 2, General Disclosures (2-1 to 2-7, 2-9, 2-10, 2-12, 2-13, 2-14, 2-16, 2-17, 2-20, 2-22, 2-27)

Our assurance engagement excluded the data and information of Bukaka's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to Bukaka. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Bukaka's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of Bukaka.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Bukaka has not, in all material respects:

- Met the requirements above
- Disclosed accurate and reliable performance data and information as no errors or omissions were detected
- Covered all the issues that are important to the stakeholders and readers of this report.

¹ <https://www.globalreporting.org>



The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. 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.

LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing Bukaka's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with the Head of Bukaka and reviewing documents and associated records.
- Reviewing Bukaka's process for identifying and determining material issues to confirm that the right issues were included in their report. We did this by benchmarking reports written by Bukaka and its peers to ensure that sector specific issues were included for comparability. We also tested the filters used in determining material issues to evaluate whether Bukaka makes informed business decisions that may create opportunities that contribute towards sustainable development.
- Auditing Bukaka's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Verifying data and information remotely, via ICT applications, for a selection of Bukaka sites and verifying aggregated data, via a desktop review, for all selected performance indicators at a Corporate Level.

Note: LRQA did not verify the data back to its original sources, nor did it assess the accuracy and completeness of the data reported by individual locations.

Observations

Further observations and findings, made during the assurance engagement, are:

- Stakeholder inclusivity:
We are not aware of any key stakeholder groups that have been excluded from Bukaka's stakeholder engagement process. Bukaka has open dialogue with all its stakeholders though the frequency with trade unions would benefit from more regular time intervals. Also, Bukaka needs to include stakeholders on their project.
- Materiality:
We are not aware of any material issues concerning Bukaka's sustainability performance that have been excluded from the report. It should be noted that Bukaka has established extensive criteria for determining which issue is material and that these criteria are not biased to the company's management. However, Bukaka needs to get the offshore waste figure that was managed by their customer.
- Responsiveness:
Bukaka has established and implemented processes for responding to concerns from various stakeholder groups. We believe that these communication processes are effective in explaining Bukaka's aim in contributing to sustainable development.
- Reliability:
Data management systems are well defined and supported with proper implementation of the systems.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification audits is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.



This verification is the only work undertaken by LRQA for Bukaka and as such does not compromise our independence or impartiality.

Dated: 13 March 2025

A handwritten signature in blue ink, appearing to read 'Cholid Bafagih', is written over a light blue horizontal line.

Cholid Bafagih
LRQA Lead Verifier
On behalf of LRQA Group Limited
LRQA Indonesia
We Work Noble House, 30th Floor, #30-118 & 30-125,
Jl Dr. Ide Anak Agung Kav E.4.2 Mega Kuningan Jakarta 12950
LRQA reference: JKT00000503A

LRQA its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2025