CORPORATE GREENHOUSE GASES
VERIFICATION OPINION

PT. BS INDONESIA

JL. JABABEKA X BLOK F7 NO 26, KAWASAN JABABEKA I
West (PT. Wilmar), East (PT. Cahaya San Perindasa)

Intertek Korea has verified PT. BS INDONESIA's direct(Scope 1) and indirect(Scope 2) greenhouse gas emissions and confirms that the reported GHG emissions have been appropriately calculated in compliance with the relevant regulations and standards.

Reporting period : Year 2019, 2023, 2024 (Jan ~ Dec)

Year	GHG Emission(tCO_2 eq)			
	Direct Emission (Scope 1)		Indirect Emission (Scope 2)	Total
	Stationary Combustion	Mobile Combustion	Imported Energy	
2019	-	87.525	1,801.230	1,888.755
2023	-	137.725	2,932.741	3,070.466
2024	-	128.672	2,857.660	2,986.332
Total	-	353.922	7,591.631	7,945.553

This verification has been conducted in accordance with ISO 14064-3:2019 and complies with the requirements of ISO 14064-1:2018, ISO 14065:2020, and ISO 14066:2011.

For details regarding the verification, you may refer to the corresponding this verification opinion.

Verification Opinion Number:
ITRKSKGHGV05123

Verification Opinion Issue Date:
21 Aug 2025

JACK KIM
General Manager

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Introduction

PT. BS INDONESIA requested independent verification of “Greenhouse gas emissions from for the reporting 3-year period; 2019, 2023 and 2024” from Intertek Testing Services Korea Ltd. Intertek Testing Services Korea Ltd. conducted a third-party result verification of greenhouse gas emissions and this verification is based on the scope, purpose, and standard of application agreed on 10 Dec 2024.

Objective

The purpose of this verification is to determine whether the information, data, and results included in the greenhouse gas emissions conducted by PT. BS INDONESIA are appropriate based on objective evidence. This verification confirms that PT. BS INDONESIA's reported direct and indirect greenhouse gas emissions have received reasonable verification for Scope 1 & Scope 2 emissions in accordance with the requirements of ISO 14064-3:2019.

Standards and Scope

This document is a verification opinion on the greenhouse gas emissions reported at the PT. BS INDONESIA business site.

- Criteria

- Verification guideline for management of GHG Emissions Trading Scheme provided by Ministry of Environment, Republic of Korea

- ISO 14064-1:2018 (Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals)

- ISO 14064-3:2019 (Specification with guidance for the verification and validation of greenhouse gas statements)

- 2006 IPCC Guidelines for National Greenhouse Gas Protocol

- Hyundai Motors ·Kia Partners Greenhouse Gas Manual [Ver. 1.0, 2024.11.]

The scope of the verification included assessment of accuracy and reliability of the greenhouse gas emissions of PT. BS INDONESIA.

- Greenhouse gas Reporting period

- 01 Jan 2019 ~ 31 Dec 2019

- 01 Jan 2023 ~ 31 Dec 2023

- 01 Jan 2024 ~ 31 Dec 2024

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- Organizational boundaries of the verification

PT. BS INDONESIA	JL. JABABEKA X BLOK F7 NO 26, KAWASAN JABABEKA I West (PT. Wilmar), East (PT. Cahaya San Perindasa)

Level of assurance and materiality

- Level of assurance : Limited assurance
- Materiality threshold: ± 5% for the total sum

This verification is considered materially misleading if the value of the error more than 5% of the total inventory for the subject matter of the verification.

Methodology

This verification is conducted in accordance with the verification procedures of Intertek Testing Services Korea Ltd. The following activities were conducted as part of evidence collection.

- Agreement on verification level, objectives, criteria, organizational scope and materiality level;
- Review processes and procedures to establish organizational boundaries to ensure relevance of emissions reporting across direct and indirect sources;
- Ensure that secondary data is referenced from reliable or credible sources;
- Review of adequacy and suitability of greenhouse gas calculation procedures, including calorific value and emission coefficient, etc. applied to activity data and emission calculations;
- Interviews with employees of the target company or subsidiary within the scope of verification;
- Review data and information systems and methodologies for the collection, aggregation, analysis, and review of information used to determine greenhouse gas emissions;
- Random sample testing of evidence and data values to determine greenhouse gas emissions;
- Strategic analysis and risk assessment based on submitted Greenhouse Gas Report.

Limitations of Verification

This verification has inherent limitations that may arise in the process of applying the verification standards and methods to the emissions data shown in the PT. BS INDONESIA Greenhouse Gas Report, and there may be errors, omissions, or false entries that are not found.

Qualification and Independence

Intertek Testing Services Korea Ltd. implements and maintains a comprehensive management system and liability system that satisfies the accreditation requirements of IS0 14065:2020 and ISO/IEC 17029:2019. Additionally, we comply with the Code of Ethics for Certified Public Accountants of the International Ethics Standards Board for Accountants (IESBA).

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Intertek Testing Services Korea, Ltd. ensures that appropriately qualified verification examiners are selected based on qualifications, training, and experience. The results of all verification and certification assessments are reviewed internally by management to ensure that the approach applied is rigorous and transparent.

Intertek Testing Services Korea, Ltd. has conducted only this verification review for greenhouse gas emissions of PT. BS INDONESIA, so it does not violate independence and fairness.

Conclusions

As a result of the verification based on Intertek Testing Services Korea Ltd.'s approach, PT. BS INDONESIA's greenhouse gas emissions were presented fairly and factually in all material respects and in accordance with the standards and standards applied and no errors, omissions, or false facts were identified within the assurance level.

No significant errors have been detected in the calculation of emissions during the verification process, and the related activity materials and evidence have been appropriately managed to ensure accurate calculation. Therefore, the verification team presents a final 'appropriate' opinion.

This opinion is based on verification at a limited assurance level and was derived based on the verification team's professional judgment.

Intertek Testing Services Korea Ltd. does not assume any obligation or responsibility to any other person or organization. PT. BS INDONESIA is responsible for collecting, compiling, and presenting analysis of all data and information related to carbon footprint emissions and maintaining effective internal controls. If this verification opinion is disclosed, it must be disclosed in complete form.

THIS VERIFICATION OPINION IS VALID ONLY FOR THE SCOPE OF APPLICATION, VERIFICATION PURPOSE, EXPLANATION, AND STANDARDS SPECIFIED IN THE VERIFICATION OPINION.

Reviewer	: Sebastian Bae	
Lead Verifier	: Kyrie Choi	
Verifier	: Gracie Shim	

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