



Sustainability Report 2025

DISCLAIMER

The Sustainability Report of PT Bumi Resources Tbk (hereinafter referred to as the “Report”) presents key data and information relevant to stakeholders. The term “BUMI” as used in this Report refers to PT Bumi Resources Tbk, “KPC” refers to PT Kaltim Prima Coal, and “Arutmin” refers to PT Arutmin Indonesia, both of which are subsidiaries of BUMI.

In this Report, quantitative data is presented on a comparative basis over three consecutive years, from 2023 to 2025. Tables and charts display numerical data using English-based units and conversion standards, while figures presented within the narrative text may follow either English or Indonesian conventions, depending on the context. This Report also includes disclosures from our previous 2023 Sustainability Report, with certain information updated to reflect the latest conditions.

Information relating to Environmental, Social, and Governance (ESG) performance, as well as economic aspects—other than historical facts—may be considered forward-looking statements. Such statements are generally identifiable by the use of terms such as “vision,” “believe,” “expect,” “plan,” “commit,” “continue,” and similar expressions. These forward-looking statements are based on current assumptions, expectations, beliefs, opinions, plans, and objectives, which may result in actual outcomes differing materially from those expressed. While reasonable efforts have been made to ensure the accuracy of the information presented, the Company cannot guarantee that actual results will fully align with the stated expectations.



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FOREWORD

(2-22) (POJK51-A.1) (POJK51-D.1) (POJK51-E.5)

ADIKA NURAGA BAKRIE

PRESIDENT DIRECTOR/CEO



The year 2025 was an important period for us and the entire team at PT Bumi Resources Tbk (BUMI) as we navigated the dynamic challenges of the coal industry. In this situation, the Company has maintained the resilience of its core business while strengthening its position in strategic commodities that will play an important role in the industry going forward. We now place sustainability at the core to ensure robust, responsible, and long-term business growth.



FOREWORD FROM THE PRESIDENT DIRECTOR/CEO (202-1) (405-2) (POJK51-F.20)

Dear valued stakeholders,

On behalf of the Board of Directors, we express our appreciation for the continued trust and support extended to PT Bumi Resources Tbk throughout 2025. This year marked an important phase for BUMI as we strengthened the resilience of our core coal operations while advancing our long-term diversification strategy.

As BUMI expands across commodities and jurisdictions, sustainability is becoming a more practical management discipline. In 2025, we focused on stronger ESG governance, climate readiness, safety performance, community impact, and the systems needed to support future minerals growth.

This deepening commitment includes preparation for phased, early adoption of IFRS S1 and IFRS S2 in 2026, supporting stronger risk management across the Group, our investors and stakeholders.

COMMITMENT AND VALUES OF SUSTAINABILITY

For BUMI, sustainability is embedded in how we manage operations and create long-term value. Our approach integrates economic performance with environmental management, respect for human rights, workforce safety, and contributions to communities.

This commitment is reflected in ESG performance improvements implemented during 2025, including stronger safety management through leading indicators, rainfall and climate resilience planning for operational continuity, progressive reclamation linked to biodiversity outcomes, and a sharper focus on measurable investment impact on the communities we partner with.

As the Company pursues diversification, sustainability will become a core operational discipline that supports risk management, business continuity, investor confidence, and long-term performance.

RESPONSE TO SUSTAINABILITY CHALLENGES

The coal industry continues to face structural and market challenges, including commodity price volatility and the finite nature of resources. In response, BUMI remains focused on maintaining optimal production levels over the next 10 to 15 years through operational efficiency, resource optimization, and responsible mining practices.

At the same time, the Company has advanced its business diversification strategy. In 2025, BUMI entered the Australian mineral mining sector through the acquisitions of Wolfram Limited and Jubilee Metals Limited. This supports the Company's objective to build a more resilient and diversified portfolio.

Critical minerals such as copper play an important role in supporting the development of clean energy infrastructure and global electrification value chains. As diversification advances, BUMI is strengthening ESG governance, risk management, and operating standards across different commodities and jurisdictions.

SUSTAINABILITY ACHIEVEMENTS 2025

Throughout 2025, BUMI continued to deliver sustainability performance through structured systems, measurable targets, and operational improvements. The Company's achievements reflect progress in governance, economic resilience, environmental management, occupational safety, community development, and climate readiness.

Together, these improvements demonstrate how BUMI is moving sustainability from reporting into practical management systems that support both current operations and planned portfolio diversification.

GOVERNANCE PERFORMANCE ACHIEVEMENTS

In 2025, BUMI received the Best Rights and Equitable Treatment of Shareholders award at the IICD Awards 2025, reflecting the Company's commitment to protecting shareholders' rights and interests fairly and transparently. In addition, BUMI also received the Indonesia Excellence Good Corporate Governance Ethics in Implementing ESG Strategies for Sustainable Business Operations award in the Energy and Mining category at the Indonesia Excellence Good Corporate Governance Awards 2025, which affirms the Company's success in integrating ESG principles into its business and operational strategies.

The Company maintained robust business ethics through the Code of Conduct, anti-corruption policies, and the Speak-Up System. Governance improvements also support the Company's ability to manage a broader portfolio and meet higher investor expectations.

ECONOMIC PERFORMANCE ACHIEVEMENTS

Throughout 2025, PT Bumi Resources Tbk recorded positive economic performance amid volatility in global coal prices. The Company achieved production of **74.8 million tons**, an increase of **0.2%** compared to the previous year, with sales volume reached **74.6 million tons**. The Company recorded revenue of **USD1,424.8 million** and profit for the year of **USD122.3 million**, representing a **5%** increase in revenue and a **36%** increase in net profit. This performance reflects the effectiveness of operational strategies, disciplined cost management, and continued focus on business resilience.

To strengthen its capital structure and support sustainable growth, the Company issued Shelf-Registered Bonds I in three phases during 2025: Phase I totaling **IDR350 billion**, Phase II totaling almost **IDR762 billion**, and Phase III totaling **IDR780 billion**. These issuances demonstrate prudent long-term financing management while strengthening investor confidence in the Company's business prospects.

The Company also contributed to national revenue through tax payments of **USD271.7 million** and received recognition as the Largest Tax Contributor from the Special Jakarta Regional Tax Office. This achievement confirms the Company's commitment to compliant and transparent business practices.

Beyond direct fiscal contributions, BUMI created wider economic value through employment, partnerships with national contractors, local supplier development, and economic activity around operational areas. The Company continues to prioritize local procurement as part of its contribution to regional economic resilience and inclusive growth.

This performance strengthens the Company's financial position and supports continued investment in operational improvements, sustainability initiatives, and strategic diversification.

ENVIRONMENTAL AND OCCUPATIONAL SAFETY ACHIEVEMENTS

In 2025, BUMI moved beyond conventional environmental management toward a more performance-driven approach. The Company strengthened energy efficiency, GHG emissions reduction, progressive reclamation, biodiversity management, and climate resilience as practical levers to improve operational performance, strengthen transparency, and support the ESG systems required for a more diversified portfolio.

Throughout 2025, KPC recorded a GHG emissions reduction of **923,460.73 tCO₂e**, significantly exceeding its target of **213,480.10 tCO₂e** and representing a **22%** increase compared to the 2024 achievement of **754,884.68 tCO₂e**. Arutmin achieved a reduction of **132,637 tCO₂e**, slightly surpassing its target of **130,032 tCO₂e**. These achievements were driven by improved fuel consumption efficiency, operational optimization, and revegetation programs that contributed to carbon sequestration.

A significant contribution to GHG emissions reduction came from energy efficiency improvements at KPC and Arutmin, which reached **1.3 million GJ** and **0.5 million GJ**, respectively. These improvements were supported by equipment optimization, enhanced fuel efficiency, and the use of belt conveyors as a more energy-efficient alternative to haul trucks.

Notably, in 2025, BUMI began laying the groundwork for more disciplined climate risk management and future IFRS-aligned disclosure. The Company strengthened its climate risk methodology, data readiness, and governance framework to support phased early adoption of IFRS S1 and IFRS S2 in 2026. This included developing a clearer operational baseline for rainfall impacts, reviewing nowcasting trials, and establishing the basis for more practical climate adaptation measures in mine planning and production management.

The Company established a Rainfall Resilience Task Force to evaluate rainfall detection and nowcasting technology, with the objective of improving production planning, reducing weather-related downtime, and strengthening operational safety. These steps mark an important shift from climate risk disclosure toward operational decision-making.

BUMI advanced the quality of its reclamation and biodiversity management in 2025. Moving beyond hectare-based compliance reporting, the Company began linking land restoration more directly to ecosystem recovery, vegetation survival, habitat restoration, erosion control, and post-mining closure assurance.

This is reflected in KPC's commitment to biodiversity, which accounts towards closure assurance and ecosystem recovery. Its value lies not only in species counts or conservation activities, but in demonstrating how reclaimed and protected areas can support habitat recovery, ecological stability, and long-term post-mining land outcomes.

As of December 2025, KPC had rehabilitated **1,277.29 hectares** of land, while Arutmin had reclaimed **328.97 hectares**. This provides a stronger basis for demonstrating how reclamation contributes to long-term land stability, biodiversity outcomes, and responsible mine closure.

Occupational health and safety remain a priority for BUMI. In 2025, the Company took steps to improve the transparency of its preventive safety culture through the disclosure of broader proactive safety reporting across all business units. During the reporting period, KPC recorded **6,216** proactive safety reports and Arutmin recorded **19,191**, bringing BUMI's total to **25,407 reports**.

This demonstrates a maturing safety culture that encourages employees and contractors to report near misses, potential hazards, traffic-related violations, and unsafe behaviour observations before they develop into incidents. These reports demonstrate BUMI's broader preventive safety reporting methodology, capturing not only near misses but also potential hazards, traffic-related violations, and unsafe behaviour observations. This wider reporting base provides a stronger view of operational risk and supports earlier intervention before incidents occur.

The Company will continue to evaluate and strengthen follow-up quality, trend monitoring, corrective action effectiveness, workforce competency, and safety discipline so that stronger reporting leads to measurable improvements in safety performance.

SOCIAL PERFORMANCE ACHIEVEMENTS

The Company continued to strengthen social performance through community development, human capital investment, and respect for human rights.

In 2025, the Company allocated **USD7,049,202** to Community Development and Empowerment programs. These programs supported education, local economic development, MSME capacity, skills development, and community resilience.

BUMI is also strengthening how community investment programs, including PPM programs, are assessed, moving beyond expenditure and activity reporting toward clearer outcome indicators, including local economic participation, livelihoods, skills, and social resilience.

OPPORTUNITIES AND PROSPECTS

The Company views the coming years as a strategic period to strengthen business resilience while preparing for long-term transformation. BUMI will maintain responsible and efficient coal operations as a core foundation of cash flow, energy supply, and national economic contribution, while progressively developing a more diversified natural resources portfolio.

Based on the approved 2026 Work Plan and Budget (RKAB), coal production targets have been set at **53.5 million tons** for KPC and **20 million tons** for Arutmin, providing a foundation for medium-term operational and financial stability.

At the same time, BUMI is accelerating diversification into mineral commodities, copper, gold, silver, and bauxite, and advancing downstream opportunities. These commodities are relevant to electrification, infrastructure, and low-carbon technologies, and support the Company's ambition to build a more resilient portfolio across different commodities and jurisdictions.

This diversification requires stronger ESG systems. BUMI's 2025 improvements in climate risk governance, IFRS S1 and S2 readiness, rainfall resilience, proactive safety reporting, reclamation, biodiversity management, and community impact measurement provide the foundation for managing this broader portfolio responsibly.

Through this approach, BUMI aims to protect value from its core operations, strengthen investor confidence, and build the capabilities required to operate as a diversified, responsible, and adaptive natural resources company.

CLOSING

Lastly, on behalf of the Board of Directors of PT Bumi Resources Tbk, we thank our employees, business units, partners, government institutions, communities, and stakeholders for their trust, support, and collaboration throughout 2025.

This year marked an important step in BUMI's business transformation. We strengthened the resilience of our core operations, advanced sustainability performance, and began building the capabilities required for a more diversified portfolio.

As we move forward, stakeholders can expect continued progress as BUMI strengthens ESG governance, climate readiness, operational discipline, and portfolio diversification. We will continue to manage our business responsibly, create long-term value for shareholders, contribute to national development, and support environmental and community outcomes.

Jakarta, April 2026



ADIKA NURAGA BAKRIE
President Director



2025 Sustainability Commitment Highlights

Business Diversification

In 2025, BUMI advanced its business transformation by improving resilience in core coal while expanding into metals and minerals aligned with future industrial and energy transition demand.

Coal remains an important foundation of the Company's operating performance and cash flow. At the same time, BUMI recognizes that long-term value creation requires a broader portfolio, stronger ESG governance, and the capability to operate across different commodities and jurisdictions.

The acquisitions of Wolfram Limited and Jubilee Metals Limited mark BUMI's entry into the Australian mineral mining sector and represent a strategic move towards copper and other mineral commodities. These assets are a first step in realizing the Company's ambition to become a more diversified natural resources group, with exposure to commodities relevant to electrification, infrastructure, and the global energy transition.

Concurrently, BUMI improved the quality of ESG management in its core coal operations by linking safety reporting, community impact, rainfall resilience, reclamation, and biodiversity management more directly to operational continuity, social licence, and closure assurance.

Wolfram Limited





Strengthening ESG Across a Diversified Portfolio

BUMI's expansion into Australia introduces new operating conditions, regulatory expectations, and stakeholder requirements. As the Company diversifies across commodities and jurisdictions, its ESG approach is also broadening: from managing compliance within established Indonesian coal operations to applying more systematic ESG risk management across new assets, regulatory settings, and stakeholder contexts.

This means embedding disciplined standards for environmental management, cultural heritage, rehabilitation, biodiversity, land disturbance, stakeholder engagement, and mine closure into operational planning and Group-level risk management from the early stages of asset development.

This approach builds on ongoing improvements across the Group, including stronger proactive safety reporting, greater focus on community development outcomes, progressive reclamation, biodiversity management, and more proactive climate-related risk governance.

Through this approach, BUMI is building the capability to manage a diversified, multi-jurisdictional mining portfolio while maintaining responsible performance in its core Indonesian operations.

2025 SUSTAINABILITY COMMITMENT

ECONOMIC ASPECT (POJK51-B.1)

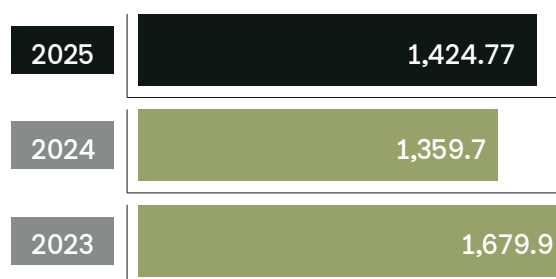
Coal Sales

(in million ton)



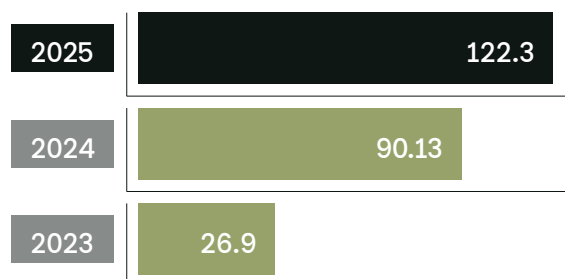
Revenues

(in million USD)



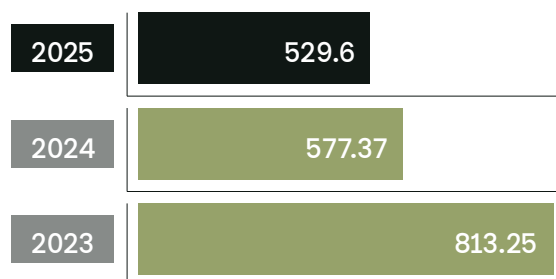
Net Income

(in million USD)



Payments to Government

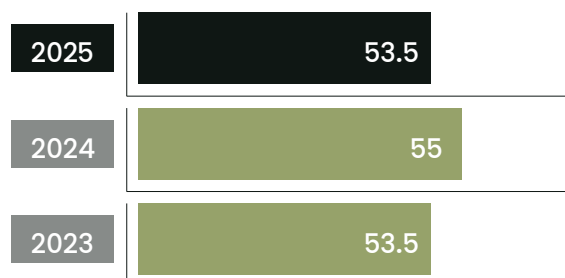
(in million USD)



Coal Production

(in million ton)

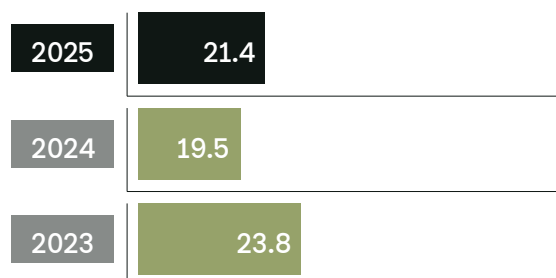
KPC



Coal Production

(in million ton)

Arutmin



ENVIRONMENTAL ASPECT (POJK51-B.1)

Description	Unit	2025	2024	2023	
Energy Consumption	KPC	GJ	30,065,307	33,328,609	38,572,760*
	Arutmin	GJ	7,543,687	6,821,211	7,435,660
Energy Efficiency	KPC	GJ	1,294,784	1,889,713	2,539,088*
	Arutmin	GJ	498,396	495,165	461,869
Total GHG Emission	KPC	Ton CO ₂ e	2,770,759	3,070,697**	3,740,064**
	Arutmin	Ton CO ₂ e	618,445	506,317	561,968
GHG Emission Reduction	KPC	Ton CO ₂ e	923,461	754,885***	771,449***
	Arutmin	Ton CO ₂ e	132,637	130,039	120,639

* Restating information due to improved calculations.

** Restating information due to improved calculations.

*** Restating information due to an increase in emissions resulting from land clearing in 2023 and 2024

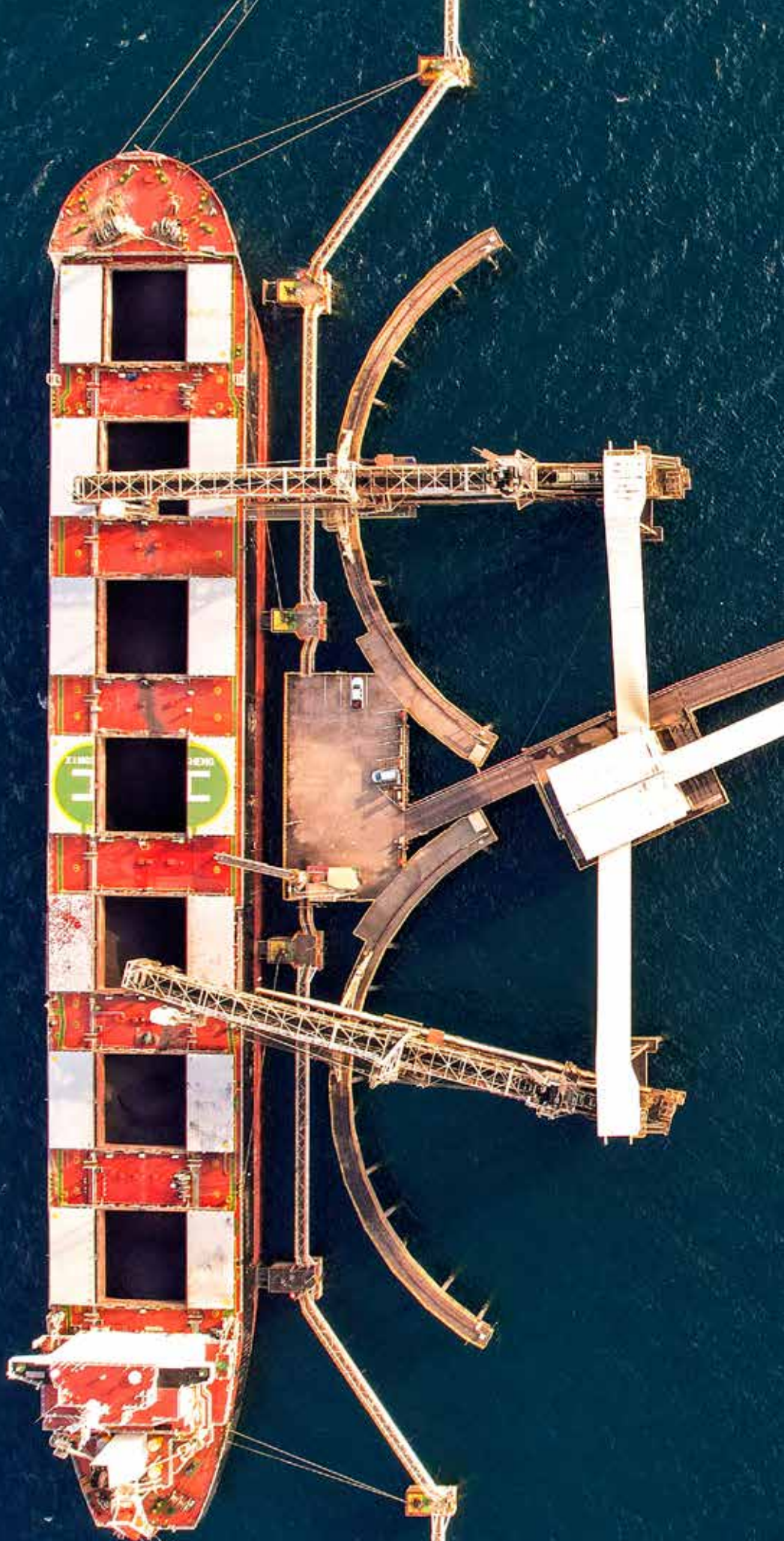
Environmentally Friendly Initiatives (POJK 51-F.5)

A total of **136 unit** electric vehicles are used for coal and overburden hauling as part of the Company's efforts to reduce greenhouse gas emissions from fossil fuel-powered vehicles.

A total of **4,279 ton** of fly ash and bottom ash were reused as raw materials for the cover layer of Potential Acid-Forming (PAF) materials as part of sustainable waste management efforts.

SOCIAL ASPECT (POJK51-B.3)

Description	Unit	2025	2024	2023	
Payment of Community Development Program	KPC	Billion Rp	83.27	75.61	75.29
	Arutmin	Billion Rp	29.84	32.43	29.88
Total Training Hours for Employees	KPC	Hours	21,572	151,190	94,460
	Arutmin	Hours	11,650	17,779	22,113



02

SUSTAINABILITY REPORT 2025



The 2025 Sustainability Report was prepared as part of the Company's commitment to transparently and responsibly communicate its performance in managing economic, social, and environmental impacts. The report reflects the Company's continuous efforts to strengthen governance, enhance the quality of decision-making, and ensure that operational practices are implemented in accordance with sustainability principles. During the reporting year, the Company prioritized reinforcing the foundation of its sustainability approach by aligning material topics with their stakeholder impacts and financial relevance. This approach underpins the continued relevance of the sustainability strategy while supporting long-term value creation amid industry developments and evolving stakeholder expectations.



SUSTAINABILITY REPORT 2025

The 2025 Sustainability Report marks the tenth edition published by PT Bumi Resources Tbk as part of its accountability for managing the economic, social, environmental, and governance impacts arising from its operational activities and business relationships. This report documents the Company's journey throughout the reporting year in strengthening its sustainability foundation amid the evolving dynamics of the mining industry and rising stakeholder expectations. Through this report, we present not only our performance achievements, but also our approach, decision-making processes, and continuous efforts to ensure that business growth remains aligned with sustainability principles and long-term value creation.

The preparation of the 2025 Sustainability Report refers to applicable laws and regulations, as well as nationally and internationally recognized sustainability reporting standards, including POJK No. 51/POJK.03/2017, GRI Standards 2021 (in accordance), IFRS S1 and S2, the SASB Coal Sector Standard, and the ASEAN Exchanges Common ESG Metrics. Throughout the reporting process, we have sought to ensure the integration of sustainability impacts and risks into the Company's business strategy and performance management. For ease of reference, the terms "BUMI," "the Company," "we," and "our" are used to refer to PT Bumi Resources Tbk, while "Arutmin" and "KPC" denote the main business units. As part of our commitment to transparency and continuous improvement, a Feedback Sheet is provided at the end of the report to encourage dialogue and stakeholder input.

As part of its integrated performance direction, BUMI has established its 2025 sustainability strategy targets, reflecting a balance between operational excellence, business transformation, and strong governance. The targets are outlined as follows: (POJK51-A.1)

1. Coal production of 80 million metric tons, comprising 54 million metric tons from PT Kaltim Prima Coal (KPC) and 26 million metric tons from PT Arutmin Indonesia;
2. Acceleration of coal production system digitalization across the entire value chain, from mining to port;
3. Delivery of coal with optimal quality, on-time performance, zero customer complaints, and timely receipt of payments in accordance with contract terms;
4. Achievement of the groundbreaking milestone for coal downstream projects as part of the value-added strategy;
5. Maintenance of regulatory compliance to avoid contract breaches, penalties, and legal risks; and
6. Achievement of excellence in Environmental, Social, and Governance (ESG) performance to support corporate actions and meet stakeholder expectations.

These targets reflect BUMI's current focus on maintaining operational performance while strengthening the governance, systems, and capabilities needed to support longer-term business transformation.

SUSTAINABILITY POLICY

(202-1) (405-2) (POJK51-F.20)

BUMI, as one of Indonesia's leading energy and coal companies, recognizes that contributing to the SDGs is a responsibility shared by all companies. In line with this commitment, BUMI is dedicated to preserving the environment, ensuring employee safety, enhancing community welfare, upholding human rights, and safeguarding the well-being of present and future generations. The Company's Sustainability Policy guides its programs and initiatives in advancing the SDGs. Further details regarding the Sustainability Policy can be accessed through the following link: <https://www.bumiresources.com/id/sustainability#policy>



SUSTAINABILITY MILESTONE 2025

Key highlights of the Company's sustainability strategy featured in this report include:

01

Cybersecurity Performance: Cyber Resilience Maturity Assessment (CRMA)

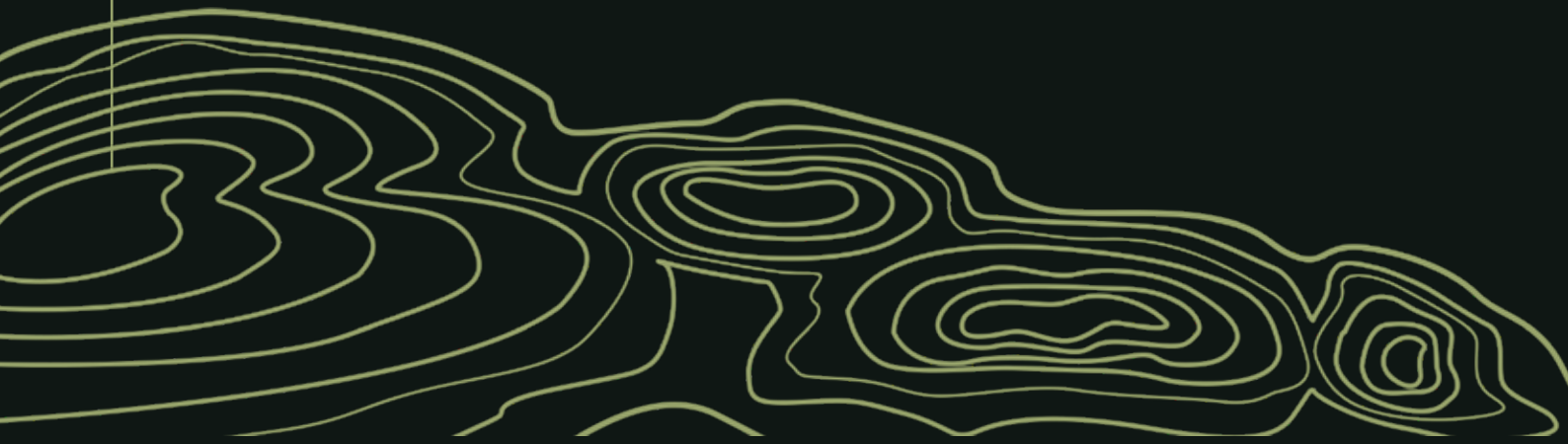
Strengthening cyber risk governance forms an integral part of the Company's ESG agenda. As a concrete step, the Company initiated a Cyber Resilience Maturity Assessment (CRMA) through a kick-off meeting on November 9, 2023. This initiative aims to identify critical functions and ensure their protection against potential cyber threats. The CRMA is conducted independently by a leading international consultant over a three-month period.

The assessment evaluates the Company's operational resilience across five key dimensions: identification of critical assets and processes, implementation of protective measures, incident detection capabilities, response readiness to mitigate impacts, and recovery mechanisms to restore affected services.

The evaluation is based on the *National Institute of Standards and Technology* (NIST) framework for critical infrastructure cybersecurity, which also provides maturity level measurements as a foundation for continuous improvement.

Maturity Score	Maturity Score	Characteristics
1	Initial	There are no controls or plans in place, or very few
2	Developing	Base practice of the control are generally performed on an ad hoc basis. There is general agreement within the organization that identified actions should be performed, and they are performed when required
3	Defined	Controls are planned, implemented, tracked, and reported on defined practices and governance
4	Matured	Controls are planned, implemented, tracked, and reported. In addition, practices are repeatable, and the processes used are mature: documented, approved, and implemented organization-wide
5	Visionary	Controls are implemented, processes are highly matured, practices mastered over several years, adaptive and quantitatively measured (industry leading)

The resulting CRMA report and recommendations serve as a key reference for developing the Company's cybersecurity capability roadmap. Achieving an adequate level of cyber maturity is considered critical—not only to safeguard operations, but also to support the Company's broader digital transformation agenda aimed at enhancing efficiency and overall performance.



02

Adoption of industrial technology 4.0./ digitalization

Digital transformation has become a core pillar in sustaining BUMI's competitiveness and long-term business resilience. In an increasingly dynamic technological landscape, the Company's IT strategy is designed not only to support daily operations but also to drive efficiency and strengthen business continuity. The adoption of COBIT 2019-based governance ensures that digital initiatives are fully integrated into business processes and deliver measurable value, supported by continuous risk evaluation.

This year's digital focus centers on strengthening infrastructure, optimizing core business processes, and enhancing technological resilience, all of which contribute directly to operational efficiency and compliance with industry standards.

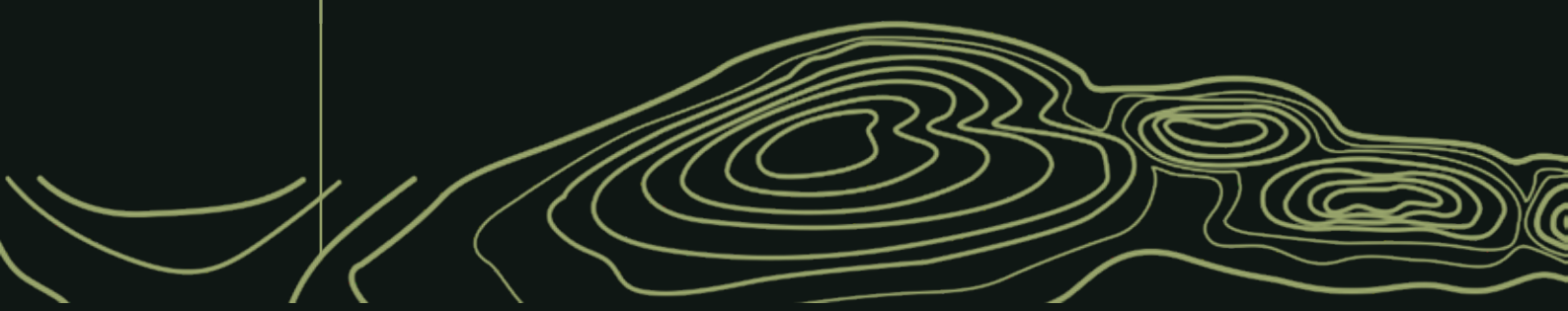
A more robust technology foundation has been established through data center modernization and network upgrades, improving system reliability and minimizing operational disruptions. The establishment of a 24/7 IT operations center further ensures continuous monitoring, rapid incident response, and stability across IT and operational technology (OT) systems.

On the operational front, integrated digital platforms enable real-time monitoring across business functions, from production to supporting units. The use of artificial intelligence (AI) and data analytics generates timely and accurate insights, while sensor-based systems enhance safety and compliance by identifying potential risks at an early stage.

Financial functions have also been transformed through digital systems that enhance transparency, improve budget control accuracy, and increase cost efficiency. A data-driven approach supports more informed and predictive financial decision-making.

In human capital management, the migration to cloud-based platforms has fostered greater agility, enabling faster collaboration and more flexible data access. Digital performance management systems further support timely feedback and continuous employee development.

These initiatives are reinforced by a comprehensive technology resilience strategy, including real-time security monitoring, strengthened digital infrastructure, and the adoption of best practices in IT risk management. Through this approach, BUMI ensures that potential disruptions are swiftly detected and managed without compromising business continuity.



SUSTAINABILITY REPORTING

(2-3)

The BUMI Sustainability Report is published annually. This 2025 Sustainability Report contains information on sustainability performance for the period 1 January – 31 December 2025. The sustainability report period is in line with the financial reporting period contained in the 2025 Annual Report.

ENSURING REPORTING CREDIBILITY

The reliability of information forms the foundation of BUMI's sustainability reporting. To maintain accuracy and strengthen stakeholder confidence, the Company has consistently engaged independent assurers over the past five years to review the quality of its disclosures. During the current reporting period, the assurance process was conducted by Moores Rowland, which was appointed with the approval of the Board of Directors, and selected for was appointed with the approval of the Board of Directors, selected for its experience, capabilities, and independence. The Independent Assurance Report can be found on page 266 of this report.

RESTATEMENT OF INFORMATION

(2-4)

The Company refined its measurement approach in this reporting year, so some historical data—particularly related to energy consumption and intensity and Scope 1 GHG emissions calculations—are restated using the updated methodology. At the same time, the format and grouping of information in the environmental, social, and governance sections have been aligned with the SASB Coal Sector, IFRS S1 & S2, and ASEAN Exchanges Common ESG Metrics frameworks to improve the consistency and comparability of disclosures.

MATERIAL TOPICS DETERMINATION PROCESS (2-4) (3-1)

We have refined the process of determining material topics in this 2025 Sustainability Report by applying the principle of double materiality. We not only assess how operational activities affect environmental and social aspects, but also how environmental and social dynamics shape the Company's risks, opportunities, and financial resilience. This approach helps us understand the relationship between sustainability and business performance more comprehensively, so that the strategies developed remain relevant and adaptive in facing short-, medium-, and long-term challenges.

The determination of material topics and report content is carried out in several stages involving senior executives, namely the Heads of Risk Management, GCG, and Sustainability. (2-14)

1 Identification

We process various sources to ensure that the determination of material topics is comprehensive and evidence-based. This process utilizes trends in community and employee complaints recorded in the grievance logbook, findings from the 2022 and 2023 human rights due diligence assessments, the results of social and environmental impact assessments, and social mapping in the area of operations. We also include developments and strategic issues in the coal sector so that the material topics identified truly reflect the risks, opportunities, and key concerns of stakeholders.

2 Assessing the Significance of the Impacts

Based on the mapping of actual and potential impacts on environmental and social aspects, we then formulated the materiality aspects in a structured manner. We divided them into two dimensions, namely impact materiality, which reflects the influence of the Company's activities on the environment and society, and financial materiality, which describes how these issues can affect the Company's business performance and resilience.

3 Data and Information Validation

We then verify the accuracy and consistency of the data, review the information collected, and ensure that all supporting documents are available and adequate before being used in the reporting process.

4 Internal Review

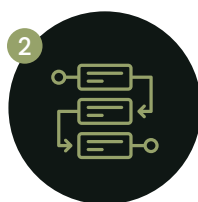
To conclude the process, we review the entire substance of the report through an internal review to gather feedback and recommendations for improvement. Each piece of feedback is then followed up by the sustainability reporting team to enhance the quality of disclosure. Overall, the process of determining the content of BUMI's Sustainability Report can be described as follows:

Sustainability Contexts



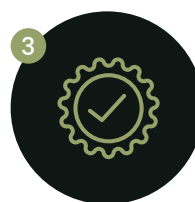
Identification

Materiality



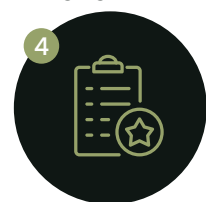
Priority

Completeness



Validation

Stakeholders Engagement



Review

LIST OF MATERIAL TOPICS AND REPORT BOUNDARIES

(2-2) (3-2)

We have determined that the material topics for the 2025 Sustainability Report will remain the same as the previous year, as there have been no significant changes to our impact profile or stakeholder priorities. In this process, we have referred to the Coal Sector Standards, the results of our human rights due diligence, and input obtained through stakeholder questionnaires. The following is a list of material sustainability topics for 2025:

Time Horizon		
Short Term	Medium Term	Long Term
Within 0-5 years	Within 5-10 years	More than 10 years

Category	
I/R: Impact/Risk (Dampak/Risiko)	O: Opportunities

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
Environment				
Climate Change	I/R	Transition risks include hampered access to credit, increased insurance premiums, and carbon taxes.	<ul style="list-style-type: none"> Realizing coal downstreaming into methanol and ammonia. Develop Emission Reduction roadmap and targets. Keeping up to date with developments in carbon pricing regulations. Provide training on relevant functions to achieve Net Zero targets. 	Short, medium and long term

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
			<ul style="list-style-type: none"> Implementing climate change mitigation and adaptation programs such as the use of renewable energy and investment in heat-resistant mining equipment. 	
	○	Increasing Company valuation through business diversification and energy efficiency.		Short and medium term
Water and Effluent Management	I/R	<ul style="list-style-type: none"> Increased runoff during mine opening and preparation. The settling pond is unable to withstand running water. Decrease surface water quality and aquatic biota. Potential flood. Decrease groundwater level. Water pollution through mine water seepage and discharge, leaks facility wastewater treatment plant management, spills material chemistry, as well as rainwater discharge that is not properly controlled. 	<ul style="list-style-type: none"> Mitigation of runoff water by calculating surface flow discharge at each stage of operation. Monitoring of water discharge quality. Maintain the settling pond by normalizing it periodically. Ensure TSS content complies with regulations. Mitigation through hydrological modelling. Monitoring the decline in ground water levels. 	Short, medium and long term.
	○	Enhancing the Company's valuation by providing access to clean water for the community.		Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
Waste Management	I/R	<ul style="list-style-type: none"> Groundwater pollution consequence spill or seepage waste Odor pollution from inadequate waste management. 	<ul style="list-style-type: none"> Monitoring of the physical chemical properties of groundwater. Ensure that waste management is far from residential areas. Applying 4R to non-B3 waste to extend the life of goods. Waste processing with incinerator. Recording B3 waste. Collect B3 waste in a safe and adequate place. Cooperate with licensed third parties to manage B3 waste. Waste selection 	Short, medium and long term.
	O	Avoiding government sanctions and reducing operational costs by extending the lifespan of assets.		Short, medium and long term.
Biodiversity	I/R	<ul style="list-style-type: none"> Acceleration of erosion and sedimentation during land clearing. Decrease population flora and fauna species with status critical, threatened extinct, or vulnerable, degradation service ecosystem, as well as fauna migration due to disturbed habitat. 	<ul style="list-style-type: none"> Mitigating sedimentation rates by calculating the Sediment Delivery Ratio (SDR). Conducting Biodiversity Baseline and Management Plan and Ecosystem Services Assessment. Monitoring of Species Diversity Index (H'). 	Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
			<ul style="list-style-type: none"> Planting endemic plants. Ensure post-mining programs comply with regulations. Mangrove forest rehabilitation. 	
	O	Sustainability of operations can be maintained by preserving ecosystem services that support food security, environmental stability, and ecosystem balance.		Short, medium and long term.
Social				
Labour Management	I/R	<ul style="list-style-type: none"> Unfair and unequal working conditions. Remuneration below minimum wage. The low-level security work. Risk modern slavery, including forced labor and child labor, whether it occurs in own operations or supply chain. 	<ul style="list-style-type: none"> Conduct human resources audits in both business units and supply chains. Conducting human rights due diligence. 	Short, medium and long term.
	O	Enhancing the Company's valuation by helping to alleviate poverty and improve worker productivity.		Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
Workforce Health and Safety		<p>The mining industry is classified as a high-risk sector in terms of occupational health and safety (OHS). These risks include accidents resulting from the operation of mining equipment and exposure to hazardous substances that can affect workers' health.</p>	<ul style="list-style-type: none"> Implementing Mining Safety Management System (SMKP) and ISO 45001. Manage OHS risks regularly. 	
	I/R	<p>The mining industry is classified as a high-risk sector in terms of occupational health and safety (OHS). These risks include accidents from operating mining equipment and exposure to hazardous substances that may affect workers' health. As a sector subject to strict OHS regulations, any workplace accident or occupational disease not only poses a risk to worker well-being but can also lead to reputational damage and regulatory sanctions for the Company.</p>	<ul style="list-style-type: none"> Contractor Management System. Create OHS programs with the aim of fostering an OHS culture. 	Short, medium and long term.
	O	<p>Creating a healthy and safe working environment contributes to increasing worker productivity and supports the sustainability of Company operations.</p>		Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
Human Rights	I/R	Without a Human Rights Management System that includes policies, audits, and training, potential adverse human rights impacts are difficult to identify and manage effectively.	<ul style="list-style-type: none"> • Conducting human rights due diligence • Human Rights System Audit • Human rights training. 	Short, medium and long term.
	O	Increase the Company's valuation by contributing to respecting and fulfilling human rights.		Short, medium and long term.
Local Community	I/R	<ul style="list-style-type: none"> • Community health problems such as ISPA during coal transportation. • Increase noise due to equipment mobilization and coal transportation. • Risk of traffic accidents between community and mining vehicles. • Risk of damage to community buildings due to blasting. 	<ul style="list-style-type: none"> • Conducting a Baseline Study Health Impact Assessment. • Conduct Environmental Health Risk Analysis (ARKL) and Risk Level (RQ). • Manage the number of vehicles and heavy equipment in operation and the operating schedule. 	Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
	I/R	<ul style="list-style-type: none"> Changes in public perception and attitudes. Recruitment of workers. Demonstrations led to stoppages. Lack of community economic empowerment programs. 	<ul style="list-style-type: none"> Ensure that the distance between mining activities and residents' homes is at least 500 meters. Vibration monitoring in a regular manner. Dust control through road watering. Conduct regular forums with the community to identify grievances. Organizing apprenticeship programs and community economic empowerment programs. 	Short, medium and long term.
	O	Maintaining a social license helps enhance the social, economic, and cultural development of the community.		Short, medium and long term.
Governance				
Ethics and Business Conduct	I/R	<ul style="list-style-type: none"> Corruption and bribery Lack of ESG performance monitoring and evaluation Low ESG rating from external assessors 	<ul style="list-style-type: none"> Conduct internal and external audits periodically. Improving corporate governance based on expert input. Conduct training for directors and management. 	Short, medium and long term.
	O	Operational sustainability can be maintained through the preservation of social license, a strong reputation, stable financial performance, and compliance with regulations and legislation.		Short, medium and long term.

Sustainability Topics	Category	Potential/ Actual Impact	Management of Impact	Time Horizon
Economic				
Economic Performance	○	We strive to create a positive economic impact through tax and royalty payments to the government, local employee recruitment, procurement of goods and services from local suppliers, community economic empowerment programs, and more.		Short, medium and long term.

CONTACT POINT (2-3)

We invite all stakeholders to participate by sharing their views on this Sustainability Report. Any complaints, feedback, criticism, or suggestions can be submitted to:

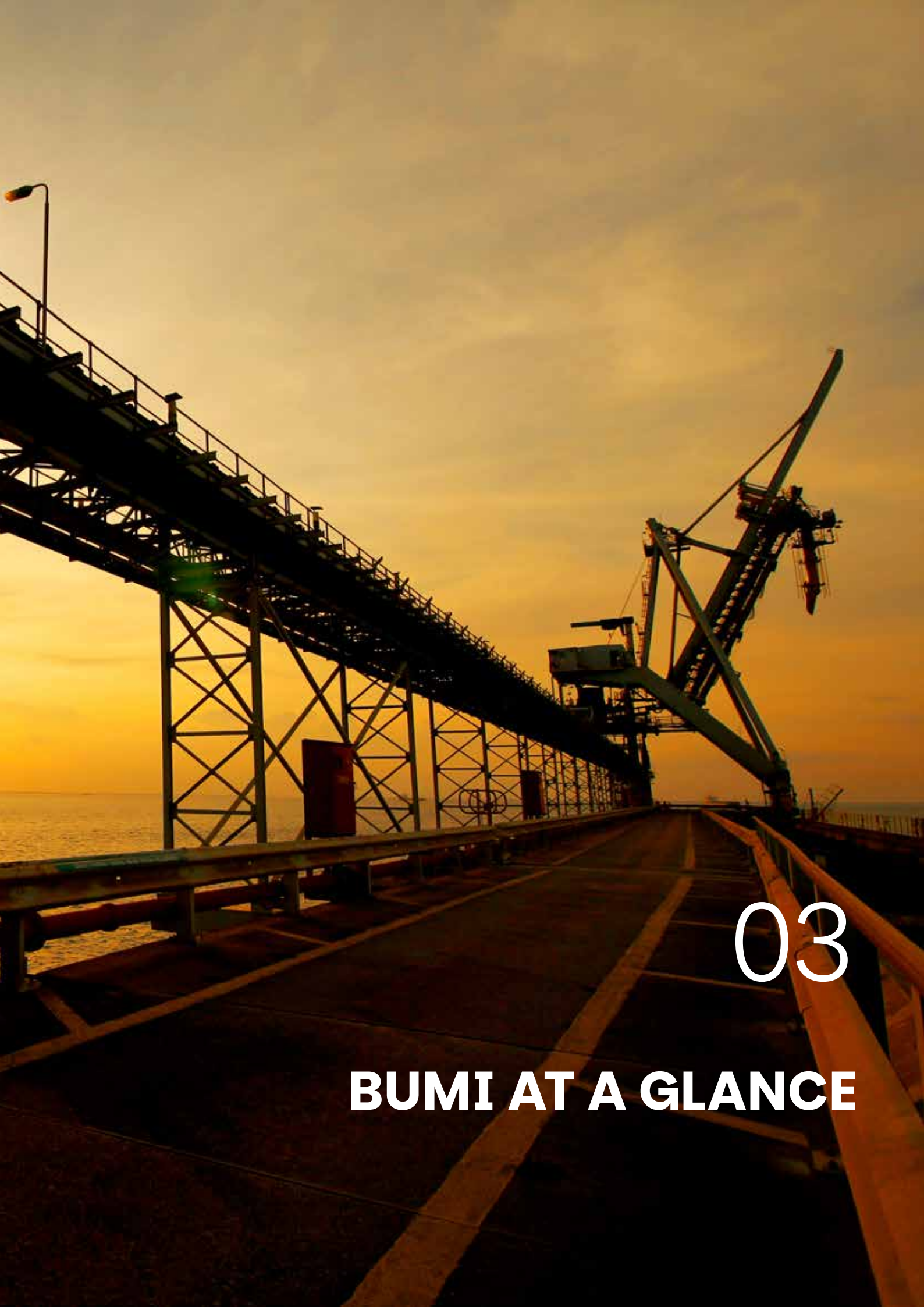


PT Bumi Resources Tbk

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Jakarta, 12940, Indonesia

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Fax. +62 21 5794 2070
Email: info@bumiresources.com
www.bumiresources.com





03

BUMI AT A GLANCE

COMPANY INFORMATION

(POJK51-C.4) (POJK51-C.2)



Company Name (2-1) **PT Bumi Resources Tbk**

Establishment Date (2-1) **12 Desember 1973**

Legal Basis

Deed No. 130 dated June 26, 1973, drawn up before Djojo Muljadi, S.H., Notary in Surabaya, which obtained the Decree of the Minister of Law and Justice of the Republic of Indonesia No. Y.A.5/433/12 regarding the Legal Entity Establishment Approval on December 12, 1973, registered in the Register Book of the Surabaya District Court No. 1824/1973 dated December 27, 1973, and published in the State Gazette of the Republic of Indonesia (BNRI) No. 1 of 1974, Supplement to the State Gazette (TBNRI) No. 7/1974 dated January 2, 1974.

Business Fields

Wholesale trade, head office activities, and other management consulting activities.

Legal Form (2-1)

Public Company

Head Office (2-1)

PT Bumi Resources Tbk

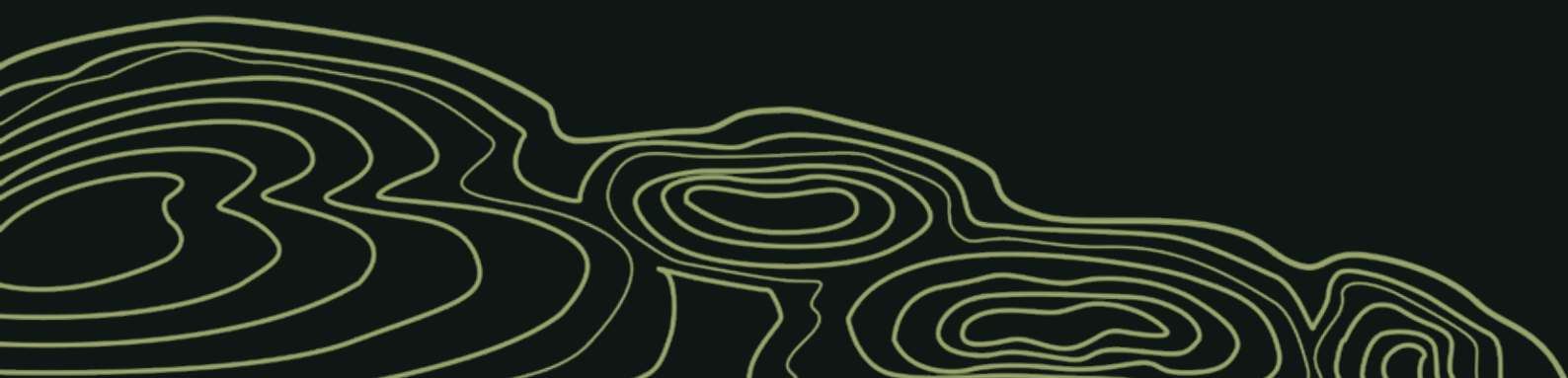
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 Jl. H.R. Rasuna Said
 Jakarta 12940, Indonesia

T +6221 5794 2080

F +6221 5794 2070

Email: info@bumiresources.com

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VISION, MISSION AND CORPORATE VALUES

(POJK51-C.4) (POJK51-C.2) (POJK51-C.1)

VISION

To be a world-class, global operator within the energy and mining sectors.

MISSION

BUMI's action are guided by four underlying principles:

Increase return on investment and enhance value for shareholders

Improve the welfare of our employee

Enhance public prosperity around our mine sites

Sustainably preserve the environment

CORPORATE PHILOSOPHY

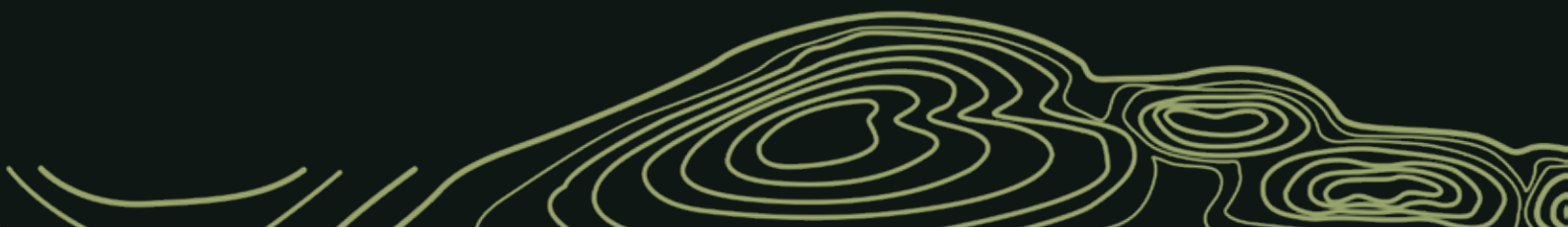
BUMI's actions are guided by four underlying principles.

How to best create value.

How to best achieve prosperity.

How to best capture diverse opportunities.

Maintain environmental sustainability across all mining operational areas.



COMPANY CORE VALUE

Integrity

Superiority

Professionalism

Safety and workplace environment

BUMI and its subsidiaries' mission is to secure and operate sustainable energy and mining businesses and compete aggressively but fairly in response to global competition to increase return on investment to shareholders, improve welfare of employees, enhance public prosperity in the surrounding areas of the operating sites and promote environmental sustainability at all surrounding areas of the operating sites. To accomplish our mission, our core values that are integrity, excellence, professionalism and safety and environment are critical to the success of our business as described in the following chart.



INTERNALIZATION AND IMPLEMENTATION OF THE CODE OF CONDUCT IN COMPANY OPERATIONS

BUMI is always guided by ethics and integrity which is always communicated and internalized to every BUMI employee. To that end, BUMI has compiled a Code of Conduct – “**The Way We Do Business**” Version 4.0, which regulates the following matters:

1. Statement of Compliance with Laws and Regulations
2. Occupational Health and Safety
3. Obedience to the Environment
4. Community Service
5. Employee Privacy
6. Equal Employment Opportunities
7. Harassment Free Work Environment
8. Protection and Proper Use of Company Assets
9. Drugs and Alcohol in the Workplace
10. Use of Third Parties or Agents
11. Confidential and Price-Sensitive Information
12. Honest and Ethical Behavior
13. Accuracy of Public Information and Media Relations
14. Accuracy and Integrity of Books and Records
15. Avoiding Conflicts of Interest
16. Prohibition of Acceptance of Money, Gifts, Entertainment, Facilities, and Sex Gratuities
17. Political and Religious Contribution
18. Violations of the Code of Conduct
19. Reporting Violations through the Speak Up System

The Code of Conduct for BUMI and its business units guarantees that employees must have high moral and integrity standards, must be trustworthy, avoid discriminatory behavior based on ethnicity, religion, race, or group affiliation. Management will not ask its employees for help for personal interests, even outside of working time. The guarantee for preventing corrupt behavior is contained in a code of ethics clause that must be signed by every employee during their initial period of joining.

The Code of Conduct is disseminated company-wide every year. Internally, this was carried out through various workshops for all levels of the organization, ranging from Commissioners, Directors and Management, to mine operators. It was also communicated through the publication of articles in internal magazines, discussion forums (workshops), as well as posters, banners, and other types of communication tools. The Code of Conduct can be accessed through the BUMI website: www.bumiresources.com.

SPEAK UP SYSTEM AS MECHANISM FOR SEEKING ADVICE AND RAISING CONCERNS

BUMI provides dedicated channels that enable employees and other stakeholders to seek guidance and raise concerns regarding potential misconduct. This commitment is implemented through the Speak-Up System, the Company's whistleblowing mechanism designed to uphold integrity and accountability across its business operations. The program was first introduced in 2006 under Board of Directors Memorandum No. 307/BR-BOD/IV/06 dated 12 April 2006 and was subsequently updated through Memorandum No.171/BR/HR/II/08 dated 28 February 2008.

To reinforce the practical implementation of the Good Corporate Governance (GCG) Guidelines and the Code of Conduct in daily operations, the Speak-Up System operates through a structured, independent, and confidential reporting mechanism. This framework ensures that employees and external parties can safely report potential violations of the Code of Conduct or other inappropriate behaviors.

All reports submitted through the **Speak-Up System** are received and managed by the Code of Conduct Committee, chaired by the Head of the Human Resources Division of the Company and its subsidiaries. Reports may be submitted through the following channels:

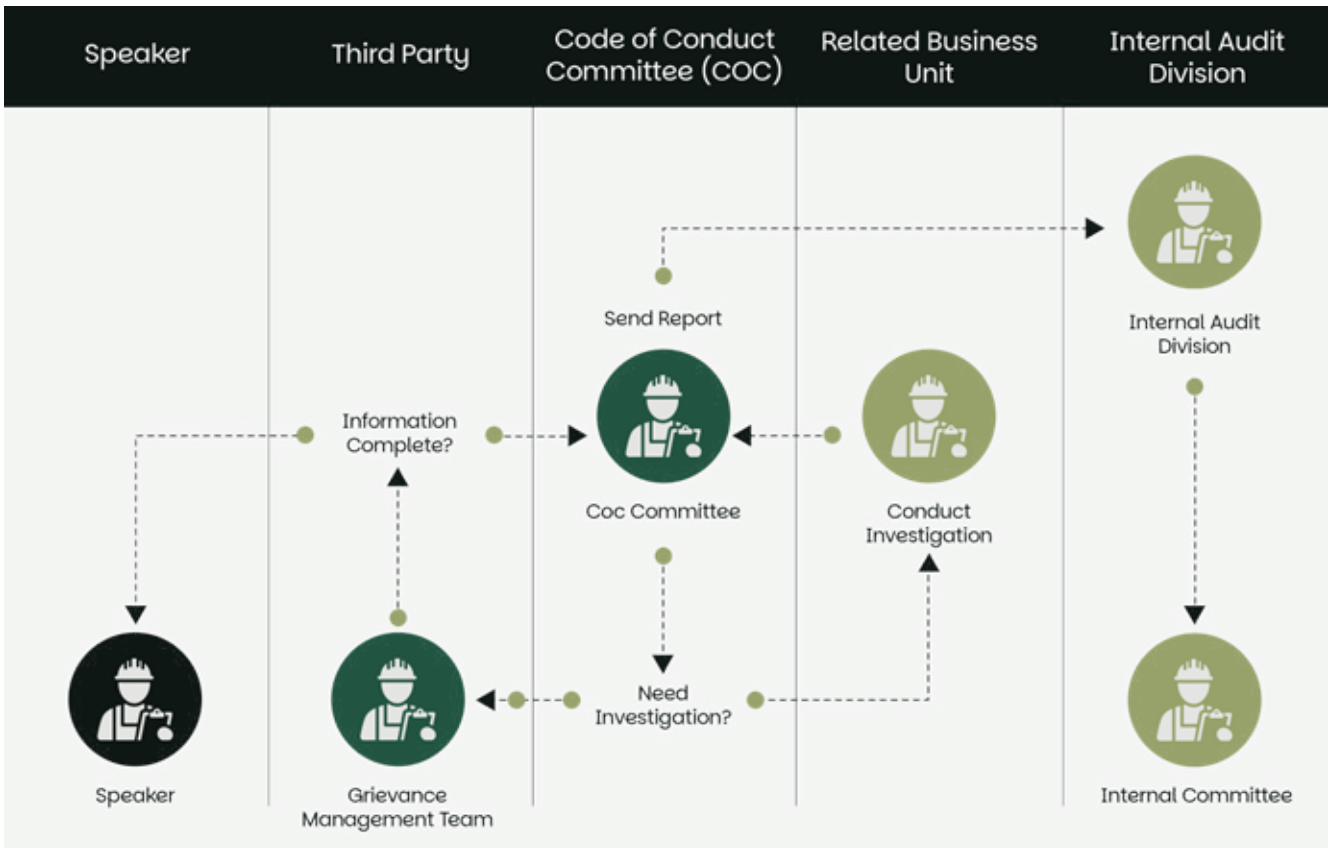
1. Calling or sending an SMS to **08121282864**;
2. Sending an email to **speakup@bumiresources.com**; or
3. Completing and submitting the reporting form available on the Company's website.



Throughout 2025, there were no reports of violations of the code of conduct or other inappropriate behavior through the *Speak Up System* (Whistleblowing System).



SPEAK UP SYSTEM DIAGRAM

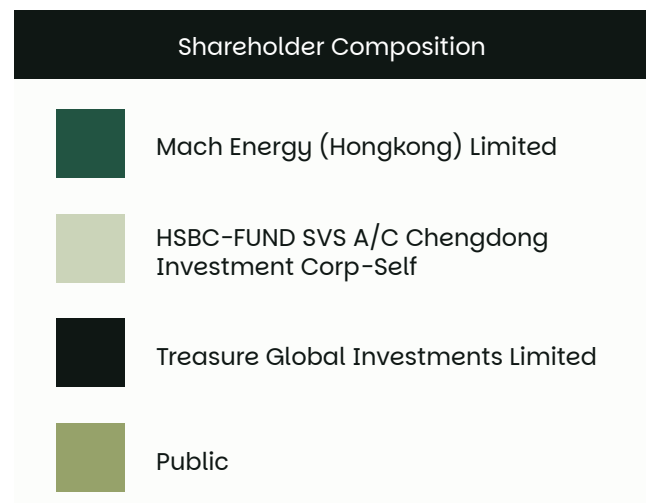
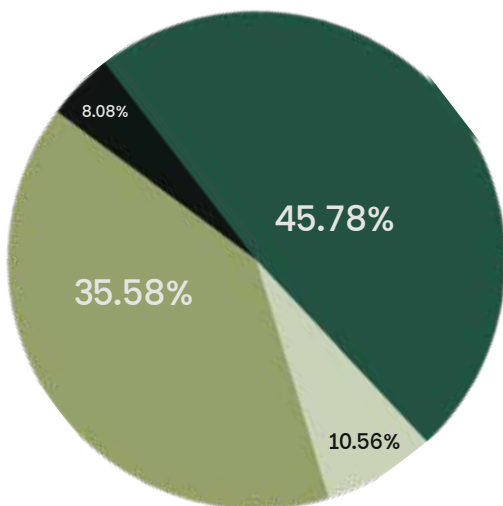


SHAREHOLDERS COMPOSITION

(2-1) (2-6) (POJK51- C.3) (POJK51 – C.6)

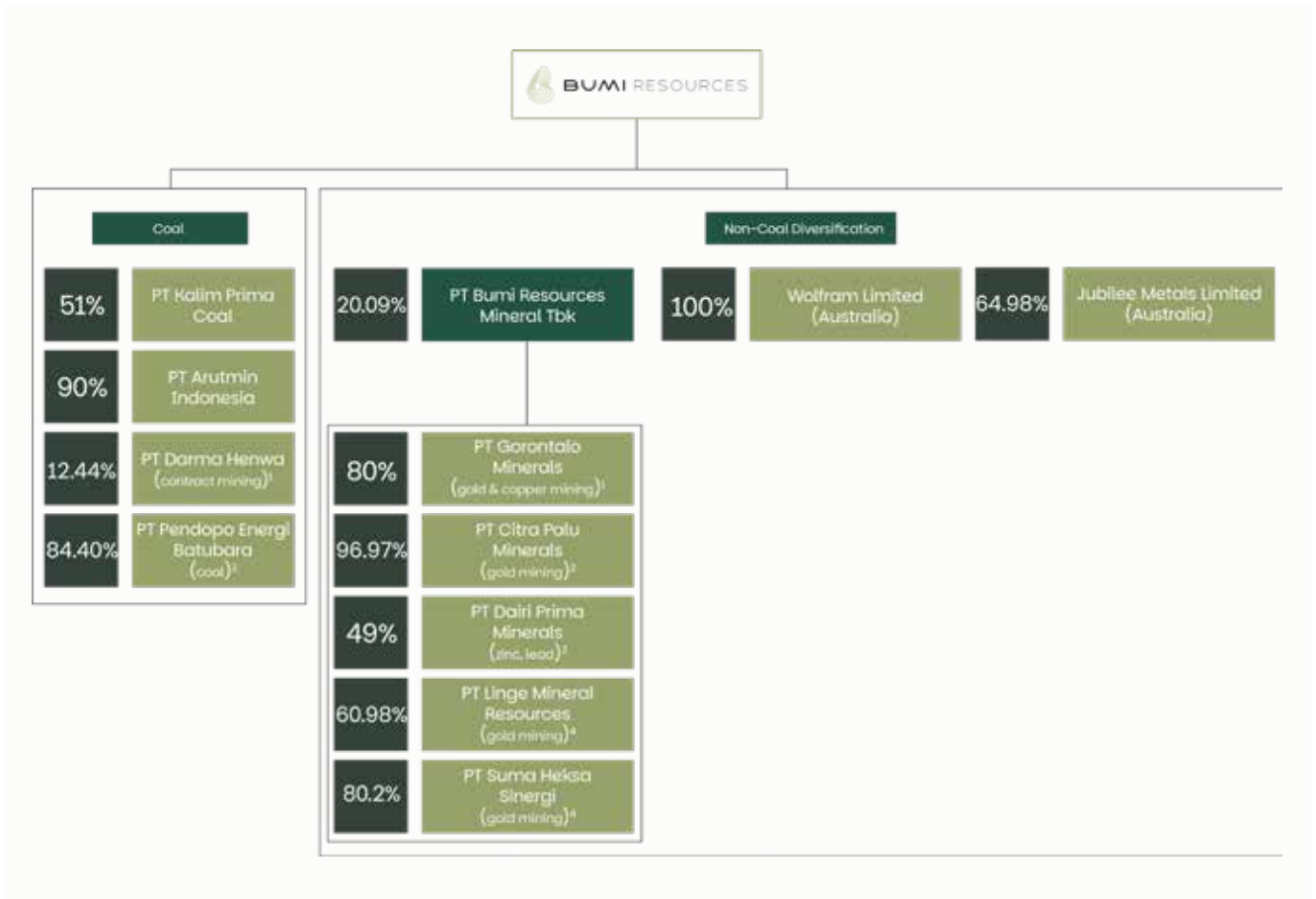
In 2025, there were changes in the company's ownership structure compared to the previous year. The composition of the company's shareholders is presented as follows:

Shareholders Name	Number of shares	Percentage
Mach Energy (Hongkong) Limited	170,000,000,000	45.78%
HSBC-FUND SVS A/C Chengdong Investment Corp-Self	39,203,086,230	10.56%
Treasure Global Investments Limited	30,000,000,000	8.08%
Public	131,132,305,838	35.58%



SUBSIDIARIES BUSINESS UNITS

(2-2) (2-6)



COMPANY SCALE

(POJK51-C.3) (2-1) (2-6)

Total number of employees
(people/person)

3,854

Total Asset
(in Million USD)

\$4,129

Operating Revenues
(in Million USD)

\$1,425

Total Liability
(in Million USD)

\$1,331

Total Net Profit
(in Million USD)

\$122.3

Total Equity
(in Million USD)

\$2,888

MINING LOCATION (2-1)

The company operates in Indonesia and Australia, specifically in the following areas: (2-1)

Kaltim Prima Coal

Sangatta and Bengalon in East Kutai Regency, East Kalimantan Province.

Arutmin

Senakin, Satui, Mulia/Jumbang, Sarongga, Asam-asam, and Kintap, as well as an International Coal Terminal namely North Pulau Laut Coal Terminal (NPLCT), South Kalimantan.

Wolfram Limited

the Mt Carlton copper-gold mine in Northern Queensland

Jubilee Metals Limited

the Croydon Gold Project in Northern Queensland



BUSINESS ETHICS

In carrying out its business activities, the Company consistently maintains healthy business competition in accordance with applicable laws and regulations. The Company upholds the principles of efficiency, effectiveness, healthy competition, fairness, and ethics, grounded in the spirit of transparency and accountability, as outlined in the Code of Conduct version 4.0.

As a form of commitment to business practices with integrity and compliance with business competition regulations, during the reporting period there were no fines related to anti-competition practices (anti-competition fines) imposed on the Company.



Sustainability has long been embedded in the Company's operational practices. This commitment is reflected in the implementation of Good Mining Practice and the management of a transparent and accountable supply chain.



COMPANY SUPPLY CHAIN

(2-6)

BUMI recognizes that its business operations rely on the contributions of suppliers and contractors as integral parts of a connected business ecosystem. In the coal production process, the Company collaborates with contractors for activities such as land clearing, excavation, and the transportation of overburden and coal. For this reason, maintaining constructive and mutually beneficial relationships with suppliers and vendors remains essential to ensuring operational continuity.

Through sustainable partnerships, the Company aims to establish business relationships that are resilient and mutually reinforcing. This approach is expected to support risk mitigation while strengthening the trust of customers and other stakeholders in the Company's performance.

During the reporting year, there were no significant changes in the structure or management of the supply chain that could potentially cause or contribute to material economic, environmental, or social impacts.

Requirements for all business partners are stipulated in the Code of Conduct version 4.0 and the Procurement System Policy and Procedures version 1.0, which define the mandatory standards that suppliers must meet to conduct business with BUMI. In line with this commitment, the Company also encourages 2,919 KPC suppliers and 4,457 Arutmin suppliers to adopt sustainability practices aligned with international standards. This initiative aims to foster long-term partnerships that create value for customers and stakeholders. Several key suppliers and contractors, both national and international, have demonstrated this commitment by implementing sustainable business practices and publishing sustainability reports.

PRE MINING PHASE



Exploration Survey



Soil Composition Examination



On-Site Infrastructure Construction



Securing Vegetation Seed



Wildlife Relocation



Land Clearing and Top Soil Reuse for Rehabilitations

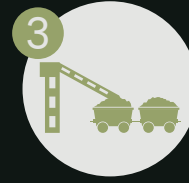
MINING PHASE



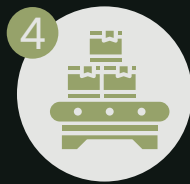
Blasting



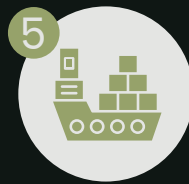
Coal Mining and Stockpiling



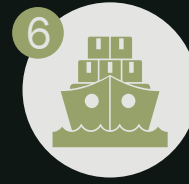
Coal Processing



Overload Conveyer



Port Stockpiles



Loading and Shipment to Customers

POST MINING PHASE



Post Mining Area Reclamation and Rehabilitation



Biodiversity Monitor at Reclamation Area



Post Mining Area Utilization

MEMBERSHIP IN ASSOCIATIONS (POJK51-C.3) (POJK51-C.5) (2-28)



Kamar Dagang dan Industri (KADIN)



Asosiasi Pengusaha Indonesia (APINDO)



Perhimpunan Ahli Pertambangan Indonesia (PERHAPI)



Asosiasi Pertambangan Batu Bara Indonesia (APBI)



Indonesian Mining Association (IMA)



Bakrie Untuk Negeri (BUN)



Indonesia Corporate Secretary Association (ICSA)



Asosiasi Emiten Indonesia (AEI)



AWARD AND APPRECIATION



BUMI

No	Award and Appreciation
1	<p>InvestorTrust</p> <ul style="list-style-type: none"> a. The Best Corporate Emission Reduction – Category Public Company with Trusted Ruby (April 2025). b. Investortrust CSR Awards 2025 – Merit Achievement in Environmental Budget Commitment (September 2025). c. Investortrust ESG Awards 2025 – Gold Star Awards Big Cap (Oktober 2025).
2	<p>Warta Ekonomi</p> <ul style="list-style-type: none"> a. Indonesia CSR Awards 2025 – The Best Corporate Social Responsibility Awards 2025 (April 2025). b. Indonesia Excellence Good Corporate Governance (CGC) Award – Ethics in Implementing ESG Strategies for Sustainable Business Operations (Juni 2025).
3	<p>Others</p> <ul style="list-style-type: none"> a. The 17th Annual Global CSR & ESG Summit and Awards – Best Community Programme Award “Silver” Market diberikan oleh The Pinnacle Group International and the Sustainable (Maret 2025). b. Green Economy Award 2025 – Community-Based Marine Ecosystem Conservation Initiative, presented by Detikcom (August 2025) c. Bisnis Indonesia Corporate Social Responsibility Awards 2025 – Gold Champion CSR Program: Konservasi Mangrove dan Community Development di Pantai Bungin diberikan oleh BISRA (September 2025). d. Indonesia ESG Leadership Awards 2025 – Leadership AA: Excellence Leader in ESG Transparency, presented by Bumi Global Carbon (BGK) Foundation (November 2025) e. Business and Human Rights Award – BB Rating, Business and Human Rights Improving Company, presented by SETARA Institute (November 2025) f. 2024 Sustainability Report Study – A+ Rating in the Indonesian Public Companies Sustainability Report Study

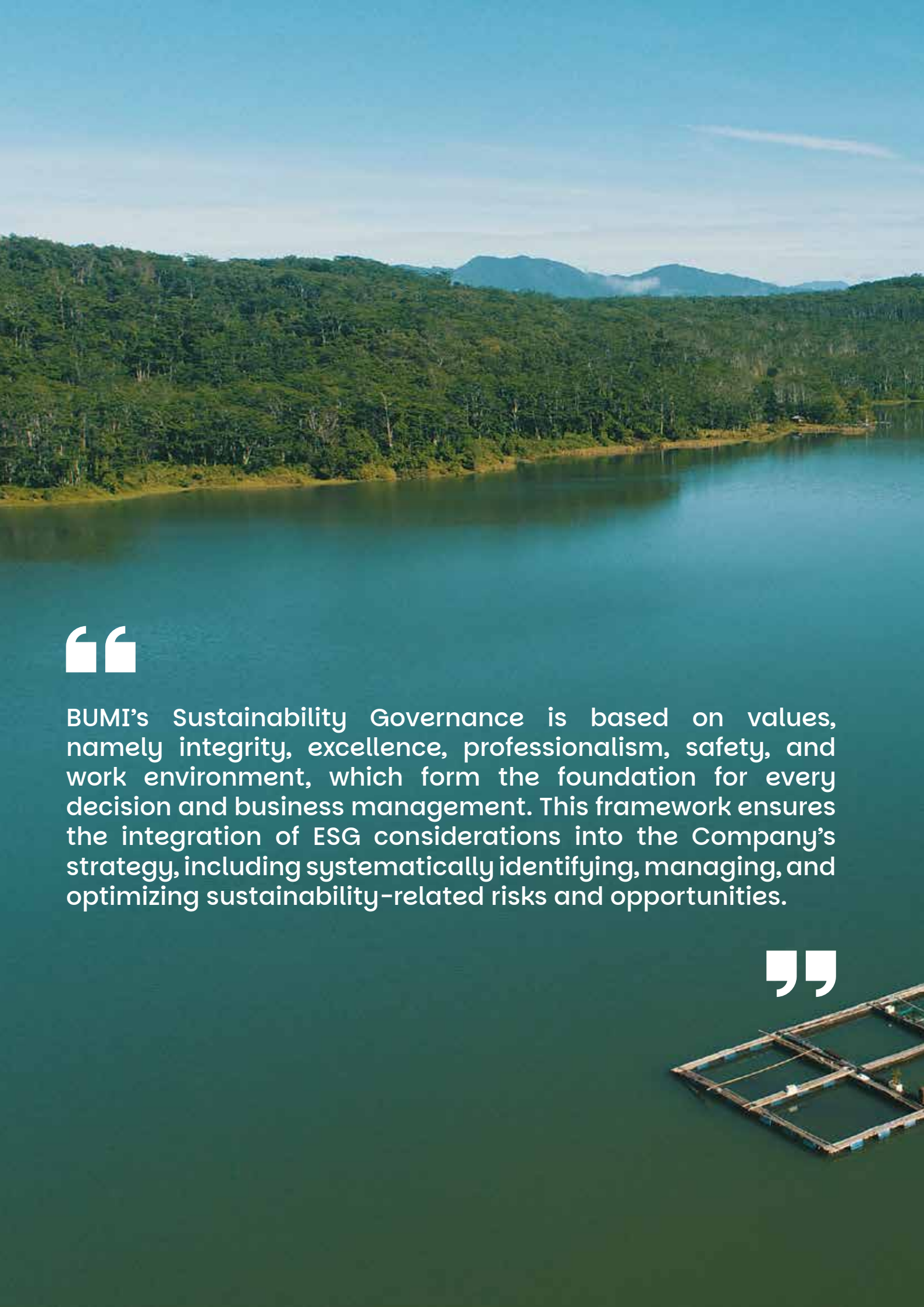
KALTIM PRIMA COAL (KPC)

No	Award and Appreciation
1	<p>Indonesian Circular Economy Award (ICEA)</p> <ul style="list-style-type: none"> a. The Top Corporate Leadership in Circular Economy – Indonesian Circular Economy Award (ICEA) 2025. b. Platinum Category – KPC Peduli Air Program – Indonesian Circular Economy Award (ICEA) 2025. c. Platinum Category – Local Partner Synergy to Support Sustainability through the Provision of Reclamation Seedlings – Indonesian Circular Economy Award (ICEA) 2025. d. Gold Category – Mine Wastewater Utilization as a Substitute for Surface and Groundwater – Indonesian Circular Economy Award (ICEA) 2025. e. Gold Category – Utilization of Used Lubricant as a Substitute for Diesel Raw Material in Explosive Mixtures Using 100% Used Lubricant – Indonesian Circular Economy Award (ICEA) 2025. f. Silver Category – Utilization of Used Tires as an Erosion Control Structure in Reclamation Areas (Tire Drop Structure) – Indonesian Circular Economy Award (ICEA) 2025.
2	<p>Indonesian SDGs Award</p> <ul style="list-style-type: none"> a. The Best Practitioner on SDGs (Surtini Eka Saputi – KUKM Binaan KPC) – Indonesian SDGs Award. b. Platinum Category – Welder Apprenticeship Training Program (SDGs 4.3) – Indonesian SDGs Award. c. Platinum Category – Education Infrastructure Development Program (SDGs 4.a) – Indonesian SDGs Award.
3	<p>Direktorat Jenderal Kekayaan Negara</p> <ul style="list-style-type: none"> a. First Best Award – Contractor with the Largest Contribution to State Revenue from PKP2B State-Owned Assets (BMN) in 2024. b. Third Best Award – Contractor with the Most Active PKP2B State-Owned Asset (BMN) Management in 2024.
4	<p>Others</p> <ul style="list-style-type: none"> a. Green Economy Award – Strengthening the Local Agribusiness Ecosystem, presented by Anugerah Ekonomi Hijau 2025 – Detik.com. b. 1st Place Child-Friendly Company Award in East Kutai Regency for the Fulfillment of Children's Rights Sector, presented by the East Kutai Regency Government. c. Award for Contribution, Innovation, and Active Role in the Prevention and Control of AIDS, Tuberculosis, and Malaria, presented by CSR PP ATM Award 2025. d. Subroto Award for State Asset Management, presented by the Ministry of Energy and Mineral Resources of the Republic of Indonesia. e. Best Business and Investment Exhibition Booth at Kutim Expo 2025, presented by the East Kutai Regency Government. f. Main Rank Child-Friendly Company Award, presented by the Indonesian Association of Child-Friendly Companies.

No	Award and Appreciation
	<ul style="list-style-type: none"> g. PROPER Gold Rating, presented by the Governor of East Kalimantan. h. Occupational Health and Safety Culture Awareness Award, presented by BPJS Ketenagakerjaan. i. The Best Corporate Emission Reduction Transparency Award 2025 – Private Company with Trusted Sapphire Achievement in Emission Transparency, presented by InvestorTrust.

ARUTMIN INDONESIA

No	Penghargaan dan Apresiasi
1	<p>Corporate Forum for CSR Development (CFCD)</p> <ul style="list-style-type: none"> a. Circular Economy and Sustainability Awards (CESA) and Perempuan Berbakti Awards – Exemplary Woman Category awarded to Harmawati (2025) b. Circular Economy and Sustainability Awards (CESA) and Perempuan Berbakti Awards – Exemplary Woman Category awarded to Muharrama Azla (2025). c. Circular Economy and Sustainability Awards (CESA) and Perempuan Berbakti Awards – Outstanding Woman Category awarded to Kasma (2025). d. BINA MITRA UMKM Award 2025 – Gold Category awarded to PT Arutmin Indonesia Satui Mine for MSME Development Programs (2025). e. BINA MITRA UMKM Award 2025 – Gold Category awarded to Lebah Madu AMATS MSME, a community enterprise supported by PT Arutmin Indonesia Satui Mine (2025).
2	<p>Others</p> <ul style="list-style-type: none"> a. CSR and Sustainable Village Development Awards – Silver Category for the program “Floating Net Cage (KJA) Freshwater Fish Farming in the Atasela Post-Mining Lake”, presented by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes PDTT) (2025). b. Recognition as a Supporter of the Climate Village Program (ProKlim), presented by the Ministry of Environment and Forestry (KLHK) (2025).



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BUMI's Sustainability Governance is based on values, namely integrity, excellence, professionalism, safety, and work environment, which form the foundation for every decision and business management. This framework ensures the integration of ESG considerations into the Company's strategy, including systematically identifying, managing, and optimizing sustainability-related risks and opportunities.

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04

BUMI'S SUSTAINABILITY GOVERNANCE



BUMI GOVERNANCE POLICIES AND PROCEDURES

BUMI communicates its governance rules and expectations through policies and procedures, which are established in accordance with POJK No. 32/SEOJK.04/2015 and OJK Circular Letter No. 32/SEOJK.04/2015.

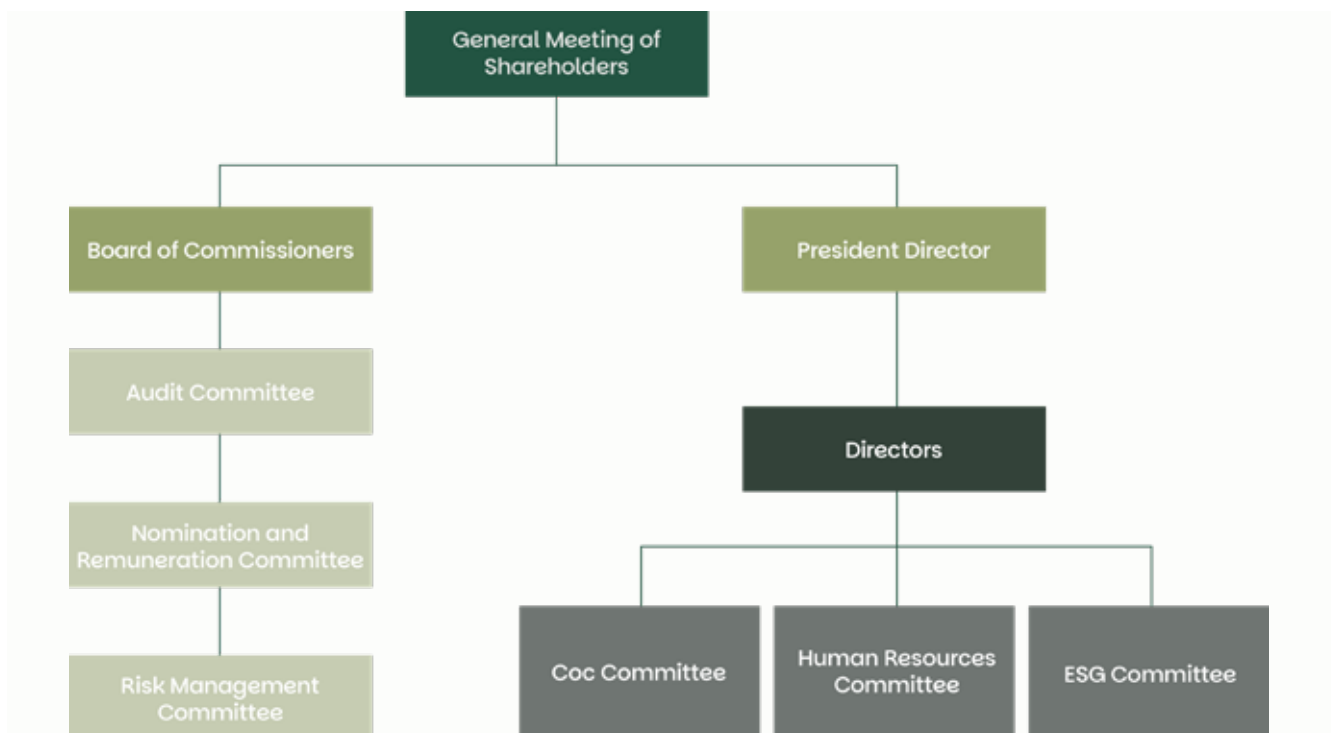
The following policies and procedures serve as the foundation and guidelines for BUMI's governance:

- Articles of Association
- Code of Conduct: "The Way We Conduct Business" Version 4.0
- Board of Commissioners and Board of Directors Manual Version 4.2
- Audit Committee Charter (No. 03c/BR-KA/III/18)
- Nomination and Remuneration Committee Charter (No. 169/BR-BOC/VII/15)
- Risk Management Committee Charter (No. 1219/BR-BOC/XII/10)
- Internal Audit Charter (No. 07/BR-KA/III/25)
- Risk Management Policy and Procedure (No. 313/BR-BOD/X/19)
- Corporate Social Responsibility (CSR) Policy and Procedure (No. 147/BR-BOD/V/19)
- HR Committee Charter (No. 959/BR-BOD/X/10)
- Procurement Policy and Procedure (No. 1082/BR-BOD/IV/09)
- Management Reporting System (No. 460/BR-BOD/V/11)
- Human Rights System (No. 476/BR-BOD/XII/18)
- Sustainability System Policy (No. 082/BR-BOD/III/19)
- Environmental, Social, and Governance (ESG) Committee Charter (No. 030/BR-BOD/I/21)

BUMI'S GOVERNANCE STRUCTURE

(2-9) (2-10) (2-11) (2-15) (2-18) (2-19) (2-20)

BUMI's governance structure is designed to ensure accountability, transparency, and effective decision-making in accordance with the provisions of Law No. 40 of 2007 concerning Limited Liability Companies and POJK No. 33/POJK.04/2014, so that it is in line with the principles of good corporate governance and best practices in the implementation of sustainable finance. BUMI's governance structure consists of:



GENERAL MEETING OF SHAREHOLDERS (GMS)

As the highest authority of the Company, the GMS has powers that are not delegated to the Board of Commissioners or the Board of Directors. The rationale behind this structure is to ensure that strategic decisions and material corporate actions—including the approval of annual reports, amendments to the articles of association, and corporate actions—are directly legitimized by the shareholders as the owners of capital. Through the Annual GMS and Extraordinary GMS, the Company provides a mechanism for accountability and the protection of shareholder rights in the decision-making process.

BOARD OF COMMISSIONERS

The Board of Commissioners performs supervisory and advisory functions for the Board of Directors. This separation of functions is intended to create an effective check-and-balance mechanism for operational management and business strategy. By evaluating the Board of Directors' performance, overseeing risk management implementation, and ensuring compliance with regulations and internal policies, the Board of Commissioners plays a role in maintaining business sustainability and the long-term interests of shareholders and other stakeholders.

BOARD OF DIRECTORS

The Board of Directors is fully responsible for the management and administration of the Company to achieve its business objectives effectively and sustainably. The Board of Directors' authority to develop business units, manage resources, and ensure optimal utilization of assets is rationalized as a fiduciary mandate to create added value for the Company.



In the context of strengthening governance, the Company has established a policy of separating the roles of Chairman of the Board and Chief Executive Officer (CEO) as stipulated in section 4.2 of the Board Manual. (G-03)



Further details regarding responsibilities, selection criteria, and the remuneration determination process for the highest governance body can be found in BUMI's 2025 Annual Report. (2-10) (2-19) (2-20) (G-06)

BOARD OF GOVERNANCE DIVERSITY (2-9) (G-01)

Implementing diversity among the Board of Directors and Commissioners is essential to ensuring effective and sustainable corporate governance. More diverse members will lead to more objective and inclusive decision-making, as they bring a broader perspective. The gender diversity and composition of independent members in BUMI's Board of Directors and Commissioners can be seen through the following table:

Gender Composition and Number of Independent Board Members of PT Bumi Resources Tbk (2-9) (G-01)

Company Management Type	Male		Female		Independent Parties	
	Number	Ratio	Number	Ratio	Number	Ratio
Komisaris	7	100%	0	0%	5	70%
Direksi	11	90%	1	10%	0	0%

PERFORMANCE EVALUATION OF THE SUPREME GOVERNANCE BODY (2-18) (G-04) (G-05)

The Company has established a formal policy regarding the performance evaluation of the Board of Directors and Board of Commissioners as stipulated in Board Manual 4.2 pages 35 and 52, which aims to ensure the effectiveness of the implementation of management and supervisory functions in a measurable, objective manner that is aligned with the Company's strategic targets. This policy serves as the basis for assessing the collective and individual performance of board members, including aspects of compliance, strategic contributions, and the application of good corporate governance principles. (2-18) (G-04) (G-05)

MANAGEMENT OF SUSTAINABILITY AND CLIMATE-RELATED RISKS AND OPPORTUNITIES

(2-12) (2-13) (2-14) (POJK51-E.1) (POJK51-F.26) (S1.27a) (S1.27b.i)

Governance Body Managing Sustainability-Related Risks and Opportunities



The roles and responsibilities for sustainability risks and opportunities are integrated into the charters, mandates, and internal policies applicable to the Board of Directors, Board of Commissioners, and their subordinate committees. The Board of Directors is responsible for determining the strategic direction and overseeing the management of sustainability risks and opportunities, including climate change, overseeing human rights due diligence, and other social and environmental risks. This is explained in the Company's risk management policy and job descriptions. (2-12) (2-14)

The Risk Management Committee, Risk Management, and ESG Committee have a mandate to identify, evaluate, monitor, and report on sustainability and climate risks and opportunities. This responsibility is integrated into the risk management policy, which references ISO 31000:2018, and is implemented through the Risk Control Self Assessment (RCSA) mechanism. (2-13) (S1.27a.i)

In performing its oversight function, the Board of Directors considers sustainability risks and opportunities in the formulation and evaluation of corporate strategy, including in investment decisions, budget allocation, material transactions, and risk management policies. Sustainability aspects—such as energy transition, emissions reduction, human rights, and occupational health and safety—are assessed as part of strategic risk analysis and discussions at the Board and Risk Management Committee levels. This process enables management and the Board to consider potential trade-offs between short-term financial performance and long-term value creation, as well as between operational risks and opportunities for sustainable business transformation. (S1.27a.iv)

The Board of Directors also oversees the setting of targets and metrics related to sustainability risk management and climate change through the ESG Committee and the Risk Management, including emission-reduction targets, improved K3 performance, and energy transition initiatives. Progress towards these targets is regularly monitored and reported to the Board of Directors and the Board of Commissioners. Sustainability-related performance is incorporated into management performance evaluations and considered in remuneration policies, in accordance with the recommendations of the Remuneration and Nomination Committee, thereby linking the achievement of sustainability targets to managerial incentives. (S1.27a.v) (S1.27b.ii)

BUMI SUSTAINABILITY REPORTING TEAM

(2-12) (2-14) (POJK51-E.1) (S1.27b.i)

The BUMI Sustainability Reporting Team was formed to demonstrate the Company's commitment to integrating cross-functional strategies into the planning, implementation, evaluation, and reporting of sustainability performance and compliance. This team consists of representatives from the Governance and Risk Management, CSR, K3, Environment, Human Resources, Finance, and business unit divisions. It is chaired by Group Head of ESG and CSR, who reports directly to the Board of Directors. In addition to compiling sustainability reports, the team also conducts discussions and consultations with stakeholders—including shareholders through performance meetings and AGMs, employees through internal meetings, and other parties through formal and informal meetings—where all feedback is considered in decision-making related to economic, environmental, and social aspects. (2-12) (2-14) (POJK51-E.1) (S1.27b.i)

MECHANISM FOR DISCUSSING SUSTAINABILITY RISKS AND OPPORTUNITIES WITH THE GOVERNANCE BODY

(S1.27a.iii) (S1.27b)

The Board of Directors regularly receives information on sustainability-related risks and opportunities through structured reporting mechanisms from the Risk Management, and ESG Committee, and other relevant functions. This information includes developments in strategic risks, achievements in ESG targets and metrics, material issues such as climate change and human rights, and recommendations for follow-up actions.

Throughout 2025, the Board of Directors held 13 meetings, where sustainability and risk management issues were discussed as part of the Company's strategy and performance oversight. In addition to formal meetings, updates on critical issues can also be communicated on an ad hoc basis when necessary, ensuring that the Board receives timely and adequate information to support decision-making.

Total Attendance of Directors and Commissioners to Board Meetings (G-02)

Company Management Type	Number of Members	Number of Board Meetings	Average Percentage of Meeting Attendance
Commissioners	7	9	94%
Directors	12	13	85%

DEVELOPMENT OF COMPETENCIES OF GOVERNANCE BODIES RELATED TO SUSTAINABLE FINANCE (2-17) (POJK51-E.2) (POJK51-F.1) (G-05) (S1.27a.ii) (POJK51-F.26)

The Company ensures that the Board of Commissioners, Board of Directors, and their committees have adequate skills and competencies to oversee the formulation and implementation of strategies to respond to sustainability-related risks and opportunities. The adequacy of these competencies is periodically reviewed, considering regulatory developments, sustainability reporting standards, industry dynamics, and ESG issues material to the Company.

In line with the governance body competency development policy as stipulated in the Board Manual and Supporting Organs Version 4.2, the Company organizes various training programs to strengthen relevant expertise to support the effectiveness of the supervisory function over sustainability risks and opportunities. The following is a list of training courses attended throughout 2025:

Training Program for Governance Agencies in 2025

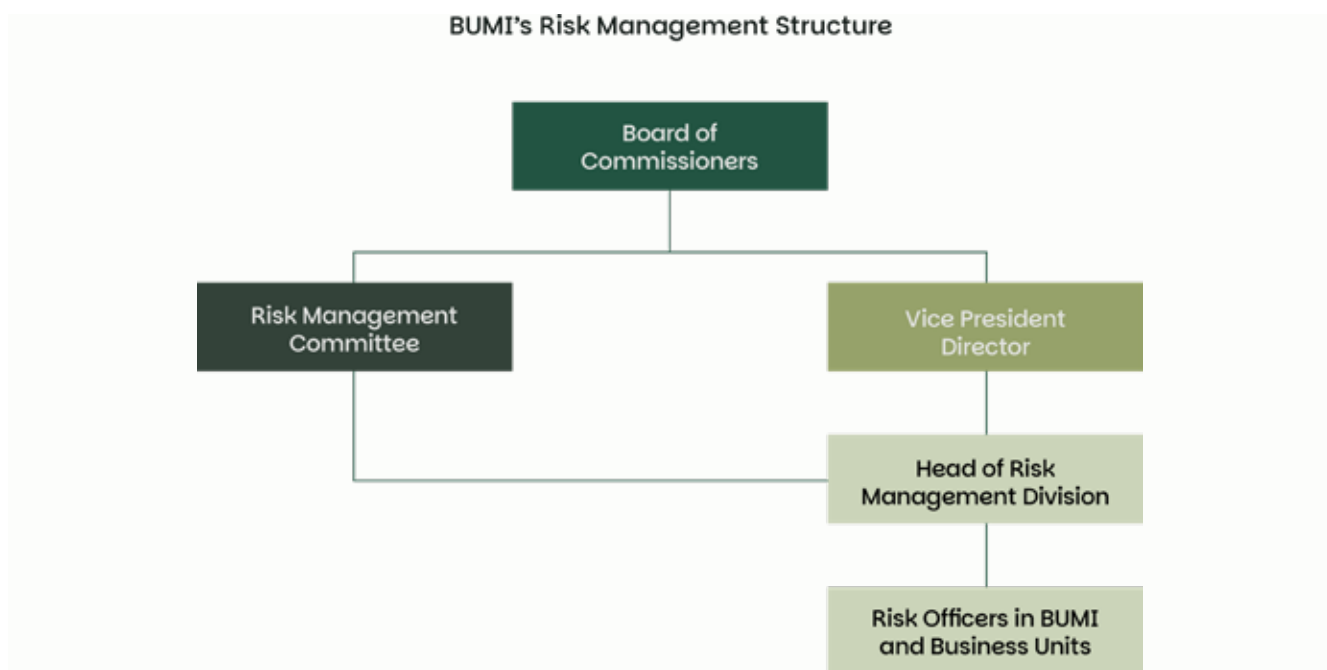
Training	Training Hours	Participant	Position
Meeting with the Center for Mineral, Coal, and Geothermal Resources of the Geological Agency, Ministry of Energy and Mineral Resources	1 day	Anggawira	Independent Commissioner
Invitation to the 2nd Human Capital Summit on Energy 2025 (ESDM)	2 days	Anggawira	Independent Commissioner
Invitation to the 2nd Human Capital Summit on Energy 2025 (ESDM)	1 day	Anggawira	Independent Commissioner
National Webinar on the Implementation of Occupational Safety Management Systems	1 day	Anggawira	Independent Commissioner
National Webinar on Occupational Safety and Health	1 day	Anggawira	Independent Commissioner

RISK MANAGEMENT SYSTEM

(POJK51-E.3)

BUMI's risk management governance is regulated under the Board of Directors Decree No. 313/BR-BOD/X/19 and ISO 31000:2018. We apply Risk Control Self-Assessment (RCSA) to identify and assess risks and their controls at every organizational level within their respective areas of responsibility. RCSA is implemented using bow-tie analysis, which simplifies visualizing risk events from causes to impacts when reviewing existing controls.

The Risk Management function operates within the Risk Management Division, which reports directly to the Vice President Director.



The Head of Risk Management is responsible for overseeing the division's activities and ensuring risk management coordination across all company functions. Their duties include developing and reviewing risk policies, reporting risk tolerance limits, monitoring policy implementation, and promoting risk management practices. In addition, the division head ensures that strategic risks are identified and addressed in accordance with the company's tolerance limits and attends meetings with the Board of Directors and Risk Management Committee to discuss important issues.

The Superintendent assists the division head in coordinating risk management activities, analyzing risk information, and developing risk management policies and processes. Their duties include monitoring policy implementation, reporting on strategic risks based on RCSA, and coordinating with the Risk Officer to implement and consolidate RCSA results across all business units.

Risk Officers in business units are responsible for coordinating risk management within their areas, reporting risk assessment results, and overseeing policy implementation. They also ensure risk awareness across each division, coordinate with relevant divisions on RCSA implementation, and escalate critical issues to management.

The Internal Audit Division provides independent opinions to the Risk Management Committee, the Board of Directors, and the Risk Management Division regarding the effectiveness of the risk management system, including its development, implementation, and overall evaluation.

RISK MANAGEMENT FRAMEWORK

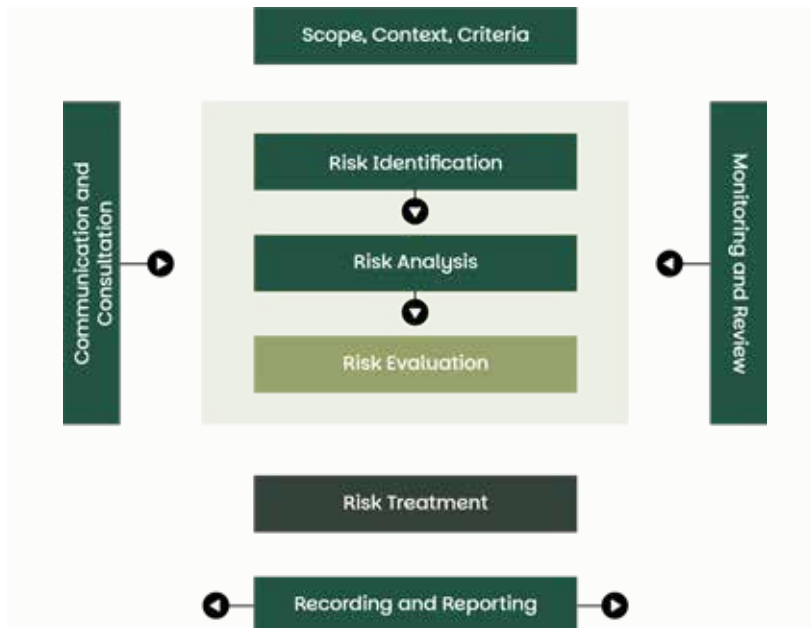
The risk management framework aims to describe useful risk management principles and concepts as basic guidelines for all levels of employees in implementing, assessing, and improving the effectiveness of corporate risk management. In addition, it is intended to provide direction for the Company's risk management processes and activities to support the achievement of the Company's vision, mission, and objectives.



RISK MANAGEMENT PROCESS

(S1.44a) (S1.44b) (S1.44c)

The risk management process consists of 6 (six) main steps, namely:



Step	Implementation
Determination of Risk Scope, Context, and Criteria	The Company clearly defines the objectives of its risk management system, establishes internal and external parameters, and sets the scope and risk criteria. After defining strategic goals, the Company identifies events that may impact their achievement. Risk management is an integral part of decision-making at all levels, requiring a comprehensive understanding of risks across all divisions/business units.
Risk Assessment	Risk assessment includes identification, analysis, and evaluation based on impact, likelihood, and frequency of occurrence. The analysis helps management recognize risks affecting strategic objectives, understand their severity, refine business strategies, and allocate resources efficiently.
Risk Treatment	The company determines actions to eliminate, mitigate, accept, or transfer risks within acceptable tolerance levels. Action plans support risk identification, monitoring, and reporting while ensuring resources are focused on critical risks.

Step	Implementation
Risk Communication and Consultation	Risk communication and consultation ensure stakeholders understand risks as a basis for decision-making and actions while providing feedback to support risk-related decisions.
Risk Monitoring and Review	Risk monitoring and review aim to enhance risk management effectiveness by understanding risk scope, preventing incidents, and analyzing past losses.
Risk Recording and Reporting	Risk recording and reporting communicate risk management activities across the organization, support decision-making, improve risk management effectiveness, and strengthen engagement with stakeholders.

DETERMINATION OF RISK LEVEL

Determine the level of risk faced, the Company uses 2 (two) risk criteria, namely criteria based on consequence and likelihood.

Impact	Measurement
Financial	Money value of actual, opportunity or potential loss.
Strategic Goal	Deviation in percentage of realization of strategic goal.
Efficiency	Projected operating EBITDA against total coal sales.
Operational Stoppage	Potential days of stoppage.
Geologis Geological Estimation Errors	Percentage of deviation from estimated total reserve in metric ton according to JORC standards.
Time Over Run on Project Delivery	Potential days of project tardiness.
Employee Turnover	Percentage of turnover.
Industrial Relations	Employee dissatisfaction action.
Health and Safety	Fatality and injury severity.
Environment	Environmental scale of damage and breach of environmental standard.
Reputation	Scale of reputational damage propagation.
Regulation	Warning and activity limitation imposed by regulator.
Legal	Legal litigation and complaint.

Risks Identified in 2025 (POJK51-E.5) (S1.29a) (S1.29b) (S1.29c) (S1.29d) (S1.29e)

No	Risk Type	Description and Mitigation Effort
1	Strategic Risks Related to Coal Prices and Sales Volume	<p>The Company recognizes that volatility in coal prices and demand constitutes a strategic risk that could significantly impact its financial performance and business sustainability. Within the ERM framework, this risk is managed through a minimum selling price policy that considers cost structures and market conditions, as well as through enhanced production cost efficiency as part of internal controls.</p> <p>As a manifestation of the principles of responsibility and fairness, the Company also diversifies its markets to reduce risk concentration and ensure customers fulfill their contractual obligations. This approach reflects the Company's efforts to maintain revenue stability and protect the interests of all stakeholders.</p>
2	Liquidity Risk and Fulfillment of Obligations to Third Parties	<p>The risk of being unable to meet financial obligations, particularly to mining contractors and key suppliers, is managed through close coordination among the marketing, operations, finance, and contract management functions. Within the framework of Good Corporate Governance (GCG), this risk management is carried out by upholding the principles of accountability and transparency in production planning, sales projections, and cost control.</p> <p>The Company proactively adjusts its operational activities and explores cost structure optimization, including commercial negotiations with business partners and the selective management of land and company acquisitions (mergers and acquisitions) based on economic analysis. These measures aim to maintain liquidity and ensure the Company's operational continuity.</p>
3	Operational Risk Related to Rising Production and Logistics Costs	<p>Rising operational and logistics costs can affect economic efficiency and lead to suboptimal resource utilization. To manage this risk, the Company integrates energy and resource-efficiency principles into its operational controls, including the scheduling of shipments, monitoring contractor performance, and optimizing transport distances and waste management.</p> <p>From a sustainability perspective, these risk controls also help reduce fuel consumption and emissions and support the Company's efforts to minimize the environmental impact of its operational activities.</p>

No	Risk Type	Description and Mitigation Effort
4	Occupational Safety and Environmental Risks in Technical and Geotechnical Aspects	<p>Risks related to mining area stability have direct implications for occupational safety and health (OHS), environmental protection, and the Company's reputation. Within the framework of sustainable risk management, the Company implements a control system based on geotechnical recommendations, intensive field condition monitoring, and improvements to mine design and drainage systems.</p> <p>These measures are taken as part of the Company's commitment to reducing the potential for workplace accidents, preventing environmental impacts, and ensuring safe and responsible mining operations in accordance with sustainability principles.</p>
5	The Risk of Failing to Meet Production Targets on the Sustainability of Operations	<p>The risk of failing to meet production targets due to contractor performance or technical constraints could impact the Company's operational continuity and economic contribution. To mitigate this risk, the Company implements structured performance monitoring, equipment readiness assessments, and ongoing adjustments to mining plans.</p> <p>The Company also ensures that production risk management is conducted without compromising workplace safety, regulatory compliance, and environmental management. This approach reflects a balance between achieving operational targets and a commitment to sustainable mining practices.</p>
6	Climate Risk	<p>The Company recognizes that climate change is a risk that could affect business continuity in the medium- and long-term. Therefore, climate risks are managed as part of Enterprise Risk Management (ERM) and integrated into the Company's sustainability strategy. This approach ensures that the impacts of climate change on operational, financial, safety, and environmental aspects, as well as stakeholder relationships, can be adequately identified and mitigated.</p>

No	Risk Type	Description and Mitigation Effort
7	Physical Risks of Climate Change	<p>Physical risks associated with climate change are primarily linked to increased intensity and frequency of extreme weather events, such as heavy rainfall, flooding, and changes in seasonal patterns, which can impact mining operations. These risks can affect the stability of mining sites, the availability and reliability of infrastructure, workplace safety, and the smooth operation of the supply chain.</p> <p>Within the framework of sustainability, the Company manages the physical risks of climate change by strengthening operational and technical controls, including continuous monitoring of field conditions, improving drainage systems, and implementing geotechnical recommendations to maintain the stability of pits, disposal sites, and haulage routes. Additionally, the Company integrates climate risk considerations into mine planning and operational preparedness to minimize potential disruptions to production and the conduct of activities that impact safety and the environment. This approach reflects the Company's commitment to protecting worker safety, maintaining the reliability of operational assets, and reducing the potential environmental impacts resulting from extreme weather events.</p>
8	Transition Risks Related to Climate Change	<p>In addition to physical risks, the Company also faces transition risks arising from shifts in policies, regulations, technological advancements, and changing market preferences toward a low-carbon economy. These risks may affect market demand, cost structures, access to financing, and stakeholder expectations regarding the Company's sustainability performance.</p> <p>The Company monitors regulatory developments and stakeholder expectations to ensure compliance and maintain business sustainability. The management of these transition risks is carried out while adhering to the principles of Good Corporate Governance (GCG), particularly transparency and accountability, through consistent and integrated disclosure of sustainability performance in the Company's annual reports and sustainability reports.</p>

IMPLEMENTATION OF RISK MANAGEMENT ACTIVITIES IN 2025

(POJK51-E.2) (POJK51-F.1)

In 2025, the Company implemented a series of strategic measures to continue promoting a culture of risk awareness across its work environment and business units. These steps were conducted by carrying out the following:

- Conducting risk assessments—both in-person and digital—for the corporation, functions, projects, and significant risks.
- Conducting risk assessments for business development projects and strategic initiatives.
- Strengthening capabilities in analyzing risks related to climate change, decarbonization, and ESG.
- Developing risk scenarios for the TCFD Report as part of sustainability commitments.
- Enhancing risk management personnel capacity through training, workshops, conferences, and self-directed learning.
- Conducting regular meetings of the Risk Management Committee.

Effectiveness of Risk Management System and Continuous Training

The Board of Directors and the Board of Commissioners assess that risk management has been implemented effectively and adequately throughout 2025. This is reflected in the company's success in managing critical risks, supporting the achievement of strategic objectives, and enhancing the company's resilience amid the dynamics of the coal industry and global sustainability demands.

BUMI will continue to strengthen its ERM framework and ensure that risk management practices become an integral part of a transparent, accountable, and long-term sustainability-oriented corporate governance.

Efforts to Improve Risk Culture

The Company consistently improves its risk culture through regular socialization to all employees to foster awareness and the ability to identify and manage business risks. Based on Memorandum No. 003/BR-RMD/II/10 dated February 22, 2010, concerning Risk Policy and Guidelines, the Company publishes and distributes a pocket book containing policies, philosophy, risk appetite, risk tolerance, framework, processes, as well as risk maps and profiles, which stakeholders can also access through the Company's website. These efforts are reinforced through the installation of Enterprise Risk Management banners and posters at the head office and mine sites, as well as face-to-face socialization on various occasions to ensure a uniform understanding across all lines of the organization.

CODE OF CONDUCT “THE WAY WE DO BUSINESS” (VERSION 4.0)

BUMI has established a Code of Conduct entitled “The Way We Do Business” through Decree No. 230/BR-BOD/V/18 dated May 31, 2018. As a GCG policy, the Code of Conduct serves as a reference for all Company policies and operational procedures. It is evaluated annually to ensure its compliance with regulatory developments and business needs.

Every employee at all levels, including those in Subsidiaries, is required to sign a Compliance Form as a commitment to having read, understood, and being willing to comply with the applicable provisions. The Code of Conduct book is also distributed to new employees during orientation. In it, BUMI’s vision, mission, and values are reflected in standards of conduct, including provisions on conflict of interest management that require every person in the Company to avoid situations of conflict of interest, disclose potential conflicts transparently, and not use their position or Company information for personal gain or that of other parties.

(2-15) (G-09)

Code of Conduct (G-07)

Aspect	Code of Conduct
Employee	<ul style="list-style-type: none"> • Employee Health & Safety • Employee Confidentiality • Equal Employment Opportunities • Harassment-Free Work Environment • Protection and Appropriate utilization of Company Assets • Restriction on Drugs and Alcohol Abuse at the Work- place • Political and Religious Contribution • Violations of the Code of Business Conduct • Reporting Violation Through Speak Up System
Environment and Community	<ul style="list-style-type: none"> • Legal & Regulatory Compliance • Environmental Compliance • Community Services • Political & Religious Contributions on Drugs and Alcohol Abuse at the Workplace
Customers, Suppliers, and Competitors	<ul style="list-style-type: none"> • Honest & Ethical Conduct • Outsourcing or Agents • Conflict of Interest • Prohibition to Receipt Money, Gifts, Entertainment, Facilities, and Sex Gratification • Anti Corruption
Stakeholders Relationships	<ul style="list-style-type: none"> • Confidential Information and Price Sensitivity • Accuracy of Public Information and Media Relations • Accuracy and Integrity of Books and Records

COMMUNICATION AND DISSEMINATION OF THE CODE OF CONDUCT (POJK51-F.1)

The Company consistently disseminates its GCG Guidelines and Code of Conduct to all employees and subsidiaries each year, including through the mandatory signing of a Compliance Form as part of the new employee orientation process. The Company's values, vision, and mission are internalized through operational policies and procedures, and disseminated through workshops at all levels of the organization, internal publications, discussion forums, and various other communication media, with open access through the Company's website.

These efforts are reinforced by the GCG mascot "Mr. Spirit," which, since June 27, 2007, has been a symbol of Courage, Professionalism, Independence, Integrity, and Responsibility, as well as an effective means of instilling a culture of sustainable governance among internal and external stakeholders.



BUMI received *the Indonesia Excellence Good Corporate Governance – Ethics in ESG Strategy Implementation for Sustainable Business Operations* award in the Energy and Mining category at the **Indonesia Excellence Good Corporate Governance Awards 2025.**



COMMUNICATION OF IMPORTANT ISSUES (2-16)

BUMI maintains open communication within the Company regarding responses to important issues, namely discussing potential and actual negative impacts on stakeholders which are raised through the complaint mechanism (Speak Up System), LKS Bipartite, and other processes.

Critical matters are then escalated to Board-level meetings in the form of Board of Directors Meetings, Board of Commissioners Meetings, Joint Directors and Board of Commissioners Meetings, as well as meetings held by each or across divisions of the Company. The discussion at the top level is the Company's commitment to participate in managing its negative impacts, both potential and actual, on stakeholders.

INTERACTION WITH STAKEHOLDERS (2-29) (POJK51-E.4) (G-08)

BUMI recognizes that stakeholders, including shareholders, play an important role in the Company's sustainability. In every material decision, BUMI involves relevant stakeholders to understand their aspirations and expectations proportionally. The commitment to equal and fair treatment of all shareholders is emphasized in Board Manual 4.2 page 8 regarding Equal Treatment for Shareholders, which regulates information disclosure, equal access to material information, and the fulfillment of voting rights at the GMS. (2-29) (POJK51-E.4) (G-08)



The implementation of fair treatment towards BUMI shareholders was recognized through the *Best Rights and Equitable Treatment of Shareholders* award at the **2025 IICD Awards**.



To ensure that the engagement process is conducted in a structured manner and in accordance with international best practices, the Company has adopted a relevant framework. In line with the AA1000 Stakeholder Engagement Standard 2015, BUMI regularly identifies and monitors stakeholders to ensure a systematic, inclusive, and materiality-based engagement process:

Stakeholders	Stakeholders Attributes
Customer	Dependency, Responsibility, Influence, Proximity
Government	Dependency, Responsibility, Tension, Influence, Diverse Perspective, Proximity
Investor and Shareholders	Dependency, Responsibility, Influence, Proximity
BUMI's employees, business unit, and labour union	Dependency, Responsibility, Tension, Influence, Proximity
NGO	Tension, Influence, Diverse Perspective
Supply Chain	Dependency, Responsibility, Tension, Proximity
Association	Tension, Influence, Proximity
Media	Tension, Influence, Diverse Perspective
Community surrounding the operations	Dependency, Responsibility, Tension, Influence, Diverse Perspective, Proximity

After the stakeholders were identified, BUMI mapped them to provide the most relevant ratings and material issues, as well as those considered important and aligned with the Company's strategy. The following are the criteria for conducting stakeholder mapping.

- **Expertise**
 - a. **Contribution:** Does the stakeholder have information, counsel, or expertise on the issue that could be helpful to the company?
 - b. **Legitimacy:** How legitimate is the stakeholder's claim for engagement?
- **Value**
 - a. **Willingness to engage:** How willing is the stakeholder to engage?
 - b. **Influence:** How much influence does the stakeholder have?
 - c. **Necessity of involvement:** Is this someone who could derail or delegitimize the process if they were not included in the engagement?

Furthermore, the results of the mapping will be compiled into priorities as the basis for the implementation process of stakeholder involvement.



The Company monitors the effectiveness of stakeholder engagement by evaluating the alignment between stakeholder perceptions and the expected outcomes of the engagement process. To obtain objective feedback, the Company periodically conducts surveys with stakeholders regarding the effectiveness of the communication and interactions established. For specific engagement activities, the indicators of success are also aligned with the objectives and expected outcomes for each stakeholder.

The results of our stakeholder engagement are presented in the following table:

Stakeholders	Material Topic	Engagement Method and Frequency	Company's Response on Material Topic
Community surrounding operations	<ul style="list-style-type: none"> Occupational Health and Safety Legal Compliance Contributions to Socio- Economic Growth Human Rights protection 	Inform, Transact, Consult, Negotiate, Involve, Collaborate and Empower	<ul style="list-style-type: none"> Dissemination of environmental impacts to the community. Receiving community input or grievances. Implementation of the Company's Corporate Social Responsibility Program.

Stakeholders	Material Topic	Engagement Method and Frequency	Company's Response on Material Topic
BUMI employees, business units and labour unions	<ul style="list-style-type: none"> Occupational Health and Safety Legal Compliance Profitability 	Inform, Consult, Negotiate and Involve	<ul style="list-style-type: none"> Speak Up System. Consultation and Negotiation of Company Regulations and / or Collective Labor Agreement. Bipartit Meeting between Companies and Labor Unions. Employee engagement survey, which includes culture, satisfaction, perception, etc.
Investor	<ul style="list-style-type: none"> Occupational Health and Safety Profitability Legal Compliance Environmental Management and Performance Contributions to Socio- Economic Growth 	Inform and Involve	<ul style="list-style-type: none"> Publication of annual report, financial report, sustainability report and website. General Meeting of Shareholders, at least once a year.



05

ECONOMIC PERFORMANCE

“

Throughout 2025, BUMI continued to strengthen its commitment to creating long-term value for stakeholders by maintaining disciplined financial management, improving operational efficiency, and adapting to evolving market conditions. Despite various external pressures, the Company was able to sustain solid financial performance while ensuring that its operations continued to generate positive contributions for communities surrounding its operational areas.

”



MANAGEMENT OF MATERIAL TOPICS

(3-3) (2-23)



IMPACT OF MATERIAL TOPIC (3-3)

The sustainability of the Company's economic performance is closely linked to a range of external factors that lie beyond direct operational control. In conducting its business activities, the Company must navigate various uncertainties, including shifts in commodity prices, changes in interest rates, currency exchange volatility, and potential disruptions within supply chains. In addition, extreme weather conditions may also affect the continuity of operational activities. To maintain business stability amid these challenges, the Company continues to strengthen its risk management practices through regular monitoring, the development of mitigation measures, and the adoption of flexible operational and financial planning.



COMMITMENT & POLICIES (2-23)

- Code of Conduct version 4.0
- Anti Corruption Policy
- Supplier Code of Conduct
- Procurement Policy



MANAGEMENT OF IMPACT

The management of the Company's economic performance is supported by an internal control system designed to promote transparency, accountability, and the reliability of information used in decision-making. Within this framework, the Internal Audit Division performs independent reviews of financial and operational processes to ensure that activities are conducted in a reliable, efficient, and policy-compliant manner. This oversight also includes safeguarding corporate assets, ensuring compliance with applicable regulations, laws, and contractual obligations, as well as identifying potential irregularities at an early stage. The oversight structure is further strengthened by the presence of an independent Audit Committee, which reviews financial reporting, monitors risk management practices, and provides strategic recommendations to the Board of Commissioners.

OPERATIONAL PERFORMANCE

Throughout 2025, the Company maintained stable operational performance despite ongoing volatility in the global energy market. Coal production reached **74.8 million tons**, broadly in line with the **74.7 million tons** recorded in the previous year. From a financial perspective, the Company recorded revenue of **USD 1,424.77 million** during the reporting year. Despite market pressures, the Company improved profitability and reported a net profit of **USD 122.3 million**, representing an increase of **35.69%** from the previous year. This improvement was primarily driven by stronger cost discipline and a reduction in the cost of revenue.

Coal mining operations are carried out through two principal subsidiaries, PT Kaltim Prima Coal (KPC) and PT Arutmin Indonesia. KPC is recognized as one of the largest coal mines in Indonesia and among the largest globally, operating two main mining areas in Sangatta and Bengalon. The Sangatta mine is located close to port facilities in Tanjung Bara and is connected through a 13-kilometer overland conveyor (OLC) system. Meanwhile, the Bengalon mine is situated near the coastline and connected to port facilities via a land route of approximately 25 kilometers. The proximity of these mining sites to port infrastructure provides operational advantages, particularly in maintaining efficient coal transportation from the mine to the shipping point.

KPC produces four principal coal products tailored to diverse global energy market requirements. **Prima** is a premium product characterized by high calorific value, very low ash content, moderate sulfur levels, and low moisture content. **Pinang** offers slightly lower calorific value than Prima with higher moisture content. **Melawan** is a sub-bituminous coal with low sulfur and ash content and relatively high moisture levels. The fourth product, **KPC 4200**, is also a sub-bituminous coal with lower calorific value than Melawan while maintaining low sulfur and ash characteristics. (2-6)

During 2025, KPC produced a total of **53.5 million tons** of coal from the Sangatta and Bengalon mines, representing a **2.7%** decrease compared with the previous year.

Description	Sangatta		Bengalon		Total	
	2025	2024	2025	2024	2025	2024
Mining Overburden (in million BCM)	354.9	406.7	101.8	103.3	456.7	510.0
Stripping Ratio (in tons BCM)	8.4	9.2	9.08	9.6	8.5	9.3
Coal Mined (in million tons)	42.3	44.2	11.2	10.8	53.5	55.0
Saleable Coal (in million tons)	43.2	45.2	10.9	11.4	54.2	56.6

Coal Resources and Reserve of KPC – as of 31 December 2025

Location	Coal Resources (million tons)	Coal Reserves (million tons)
Sangatta	2,459.8	542.4
Bengalon	306.1	75.6
Total	2,765.9	618.0

We note that there are no proven or probable reserves located within or in close proximity to indigenous peoples' territories. (EM-CO-210a.1)

Meanwhile, Arutmin, which is currently operating with an IUPK license valid for 10 years until November 2, 2030, manages 6 open pit coal mines namely Senakin, Satui, Mulia/Jumbang, Sarongga, Asam-asam, and Kintap. All mines are strategically located not far from Arutmin's port facility, namely the North Pulau Laut Coal Terminal (NPLCT) which is located on the north coast of Pulau Laut.

The Senakin mine produces bituminous coal. The coal is broken down, separated and then washed to reduce its ash content in order to increase its selling price. The Satui mine produces bituminous coal which must be broken down but does not need to be washed because it has a low ash content.

The Mulia/Jumbang, Asam-Asam and Kintap mines produce eco-coal (sub-bituminous) coal which is widely used for steam power plants at home and abroad. The coal has very low sulfur and ash content, so it is categorized as environmentally friendly coal.

The Sarongga mine produces low sub-bituminous coal, which is coal with low ash, sulfur and CV contents. The coal from the Sarongga mine is broken down and widely used for steam power plants.

In 2025, the total coal mined by Arutmin reached **21.4 million tons**, a decrease of **9.5%** from **19.5 million tons** in the previous year.

Description	Senakin		Satui		Sarongga		Mulia/Jumban		Asam-Asam		Kintap		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Stripping Overburden (in million BCM)	12.0	18.5	35.5	36.3	13.0	21.1	7.3	12.6	19.3	21.6	52.3	29.6	139.5	139.7
Stripping Ratio (in BCM/tons)	11.1	12.2	10.3	12.8	4.8	7.1	2.9	4.7	5.8	5.3	6.4	5.3	6.6	7.1
Mined Coal (in million tons)	1.1	1.5	3.4	2.8	2.7	3.0	2.5	2.7	3.3	4.1	8.2	5.6	21.3	19.7
Coal Produced (in million tons)	1.0	1.3	3.4	2.8	2.9	3.0	2.5	2.7	3.3	4.1	8.2	5.5	21.4	19.5
Coal sold (in million tons)	1.0	1.4	3.2	2.8	2.8	3.0	2.7	2.6	3.4	4.1	8.0	5.5	21.1	19.3

Location	Coal Resources (million ton)				Coal Reserves (million ton)		
	Inferred	Indicated	Measured	Total	Probable	Proven	Total
Senakin	210	9	31	250	0.67	4.17	4.84
Sarongga	34	44	188	267	16.20	129.43	145.63
Satui	68	22	86	176	1.19	20.13	21.32
Asam-Asam	73	23	78	174	0.41	6.82	7.23
Kintap	189	138	137	463	11.24	30.59	41.83
Mulia	33	64	74	171	2.67	1.19	3.86
Jumbang	60	29	29	118	5.99	10.63	16.62
Total	667	329	623	1,619	38.55	205.27	241.33

COAL SALES (2-6)

Demand for the Company's coal products remained stable throughout 2025, supported by a marketing network that reaches various international markets. By the end of the reporting period, KPC recorded coal sales of 53.6 million tons, while Arutmin reported 21.12 million tons. These figures reflect the role of both operating entities in maintaining a steady supply of energy to multiple destination countries and end-user sectors. The following section presents a breakdown of coal sales by destination markets and the sectors served:

Coal Sales Based on Destination Countries

Destination Country	2025	
	KPC (in million tons)	Arutmin (in million tons)
Indonesia	13.45	8.82
China	15.51	4.08
India	6.94	0.51
Japan	4.07	2.22
Malaysia	3.07	-
South Korea	2.65	1.80
Taiwan	1.73	0.59
Bangladesh	1.69	-
Vietnam	1.31	1.80
Brunei Darussalam	1.14	-
Philippines	1.06	3.09
Cambodia	0.44	-
Hongkong	0.30	-
Thailand	0.23	-
Total	53.59	21.12

Coal Sales Based on Type of Buyer

Type of Buyer	2025	
	KPC (in million tons)	Arutmin (in million tons)
Power Plant	22.06	7.18
Trader	1.74	13.58
General Industry	27.92	0.05
Cement Industry	1.51	0.06
Steel Mill	0.36	0.25
Power Generations	22.06	-
Total	53.59	21.12

ECONOMIC VALUE FOR STAKEHOLDERS

(201-1) (201-2) (201-4) (207-4) (POJK51-F.2)

BUMI is committed to providing direct and indirect economic benefits to all stakeholders. We also ensure that our good financial performance will be commensurate with the contribution we make to all stakeholders.

A portion of the revenue we earn is distributed to each stakeholder, including in the form of taxes and empowerment of local communities which further can be seen in the following table (in full USD): (201-1) (207-4) (POJK51-F.2)

Description	2025 (USD)	2024 (USD)	2023 (USD)
Economic Value Generated			
Revenue*	1,424,767,199	1,359,679,473	1,679,948,765
Share in Net Income of Associates and Joint Ventures – Net	70,742,179	86,348,988	96,937,753
Interest Income	3,836,104	7,653,116	5,185,511
Gain (Loss) on Foreign Exchange – Net	6,406,591	12,789,743	642,544
Others – Net	(14,525,783)	(24,883,305)	(54,684,235)
Total Economic Value Generated	1,491,226,290	1,441,588,015	1,728,030,338
Economic Value Distributed			
Operating Expenses	1,252,728,706	1,267,933,569	1,600,926,397
Salaries and Wages	53,815,240	28,443,547	14,977,547
Payment for Investor	20,084,797	9,259,023	122,151,382
Payments of Taxes	271,721,489	272,714,962	375,969,794
Payments to Government	257,877,273	304,657,097	437,284,161
Payment of Community Development Program (CSR)	7,049,202	6,974,691	7,232,583
Economic Value Distributed	1,863,276,707	1,889,982,889	2,558,541,864
Economic Value Retained	(372,050,417)	(448,394,874)	(830,511,526)

*Note on Accounting Treatment: KPC is classified as a joint venture and accounted for using the equity method. Although the Company holds more than 50% of KPC's shares, a shareholder agreement establishes that key operational and financial decisions are jointly controlled by BUMI and its co- shareholders. Accordingly, KPC's revenues and expenses are not consolidated into the Company's income statement. For further details, please refer to Note 41 of the Company's Consolidated Financial Statements.

As one of the largest coal mining companies and tax contributors in Indonesia, we are always committed to providing tangible benefits for the progress of the nation and State. In general, our operational practices have been running well according to government regulations.

No products were found to violate applicable regulations or face government-imposed circulation restrictions. In 2025, there were no incidents of non-compliance with laws and/or government regulations, as indicated by the various awards we have received for the company's contributions and compliance in payments to the government.

In addition, according to our records, the Company did not receive any financial assistance from the government in the form of tax breaks, subsidies and other incentives. (201-4)

SUPPORT FOR ANTICORRUPTION AND ANTIFRAUD

(205-1) (205-2) (205-3) (415-1)

BUMI places integrity at the core of its business conduct. Through its Code of Conduct version 4.0 (June 2018), the Company adopts a zero-tolerance approach to corruption and commits to conducting all transactions and business relationships with independence, fairness, and integrity across all areas of operation. These principles guide all employees in upholding responsible and transparent business practices.

As part of its preventive efforts, BUMI actively communicates its Speak Up mechanism to employees, suppliers, and vendors. The reporting system, originally introduced in 2006 and updated through a memorandum dated February 28, 2008, enables stakeholders to report suspected misconduct in a secure and responsible manner. This whistleblowing mechanism reinforces the Company's commitment to maintaining ethical standards and preventing potential fraud. In procurement activities, the Company applies a strict selection process based on Quality and Cost-Based Selection (QCBS), supported by continuous internal oversight.

In 2025, the Company conducted training for employees across BUMI, KPC, and Arutmin, covering the dissemination of the Code of Conduct related to anti-corruption and anti-fraud practices, as well as capacity building for internal auditors in fraud detection and investigation. Internal audit results during the reporting year indicated no corruption or fraud risks within the Company's operations. The Internal Audit Division, which operates independently, performs regular operational audits and reports its findings to the Audit Committee as part of the Company's governance framework. In accordance with the provisions of the Code of Conduct, BUMI and its subsidiaries also made no political contributions during 2025. (205-1) (205-2) (205-3) (415-1)

CONTRIBUTION AND PAYMENT TO GOVERNMENT

(207-1) (207-2) (207-3)

Tax compliance forms an essential part of the Company's responsibility in supporting national development. BUMI fulfills its fiscal obligations in accordance with applicable laws and regulations, including Law No. 28 of 2007 concerning General Provisions and Tax Procedures. Through this commitment to compliance, the Company contributes directly to state revenues that support Indonesia's economic development. In 2025, the Company recorded **USD 271,7 million** in taxes and other payments to the government. (207-1)

The management of tax obligations and financial activities is carried out within a structured corporate governance framework. The Finance Director oversees and coordinates the Company's financial, accounting, and taxation functions, including treasury management, investment activities, business development, and information systems. This governance structure is intended to ensure financial accountability, safeguard shareholder assets, and support the long-term sustainability of the Company's operations. (207-2) (207-3)

EMPOWERING LOCAL SUPPLIERS

(3-3) (204-1)

BUMI views the development of local suppliers as an important element in creating broader economic value within its operational areas. Through its procurement policies, the Company prioritizes sourcing goods and services from domestic suppliers, particularly those located near its operations. At KPC, local suppliers are categorized into three groups: national vendors, vendors from East Kalimantan, and vendors from Kutai Timur. This approach enables the Company to expand the participation of local businesses in its supply chain while contributing to regional economic growth. (3-3)

In addition, KPC also seeks to develop the capabilities of suppliers around the company's area by providing guidance to small industries that are able to support the fulfillment of daily operational activities. This effort is one of the initiatives that have been prepared in the Company's CSR framework. During 2025, the value of KPC's purchases of goods and services reached **USD 1,615,244,853** by purchasing goods and services from **29** company-assisted suppliers with a total of **USD 7,147,410**. Meanwhile, the value of purchases of goods and services for Arutmin reached **USD 126,172,922**. Here are the details for the value and purchase of the item. (204-1)

The purchase value of KPC goods & services:

Location	Goods & Service Procurement Value (USD)				
	2025	2024	2023	2022	
Domestic	East Kutai	71,130,646	76,186,169	131,861,068	108,354,205
	East Kalimantan	103,941,589	139,978,033	123,987,206	114,052,250
	National	1,409,128,668	1,681,157,057	1,959,758,719	1,579,106,065
	Total Domestik	1,584,200,904	1,897,321,259	2,215,606,993	1,801,514,541
International	31,043,949	56,845,250	58,841,515	92,139,170.74	
TOTAL	1,615,244,853	1,954,166,509	2,274,448,508	1,283,758,021.43	
% Local	98%	97%	97%	96%	
% Import	2%	3%	3%	4%	

The purchase value of KPC goods & services (USD):

Description	2025 (USD)	2024 (USD)	2023 (USD)
Domestic			
Kalimantan	10,622,665	3,160,636	4,263,452
National	115,524,211	130,127,456	143,354,119
Total Domestic	126,146,876	133,288,092	147,617,571
International	26,046	18,476	67,940
TOTAL	126,172,922	133,306,568	147,685,511
% Local	99.98%	99.99%	99.95%
% Import	0.02%	0.01%	0.05%

APPLICATION OF THE SUSTAINABILITY CONCEPT TO SUPPLIERS

(3-3) (414-1) (414-2)

BUMI recognizes suppliers as strategic partners in supporting sustainable operations. Accordingly, the Company integrates sustainability principles into its supplier selection, qualification, and evaluation processes to ensure responsible procurement practices. (3-3)

Since 2018, human rights considerations have been incorporated into procurement procedures in line with the United Nations Guiding Principles on Business and Human Rights (UNGP). Supplier assessments also include environmental and OHS criteria, which are applied throughout the procurement lifecycle—from planning and contract development to project completion. Relevant environmental and OHS obligations are incorporated into contractual clauses to ensure compliance with applicable regulations.

The Company also seeks to generate economic benefits for local and national suppliers by involving them in its operational supply chain. Contractors engaged by the Company undergo prior qualification processes and are required to comply with policies related to quality, health, safety, environment, and community relations. All contracts are subject to the Supplier Code of Conduct, which includes commitments to human rights, business ethics, and anti-corruption practices. Supplier performance is regularly monitored and evaluated to ensure service quality and compliance.

Throughout 2025, nearly all cooperation agreements with suppliers incorporated human rights clauses, with a total contract value of **Rp 18,672,248,654**, and formed part of the Company's periodic evaluation of suppliers. Suppliers are required to sign contractual agreements as a commitment to comply with all Company requirements. (414-1)

In the reporting year, the Company continued to monitor contractor and supplier performance based on the results of due diligence conducted in previous years. This monitoring covered sustainability aspects, including respect for human rights, by referring to previously identified risks and the implementation of action plans involving relevant stakeholders. (414-2)

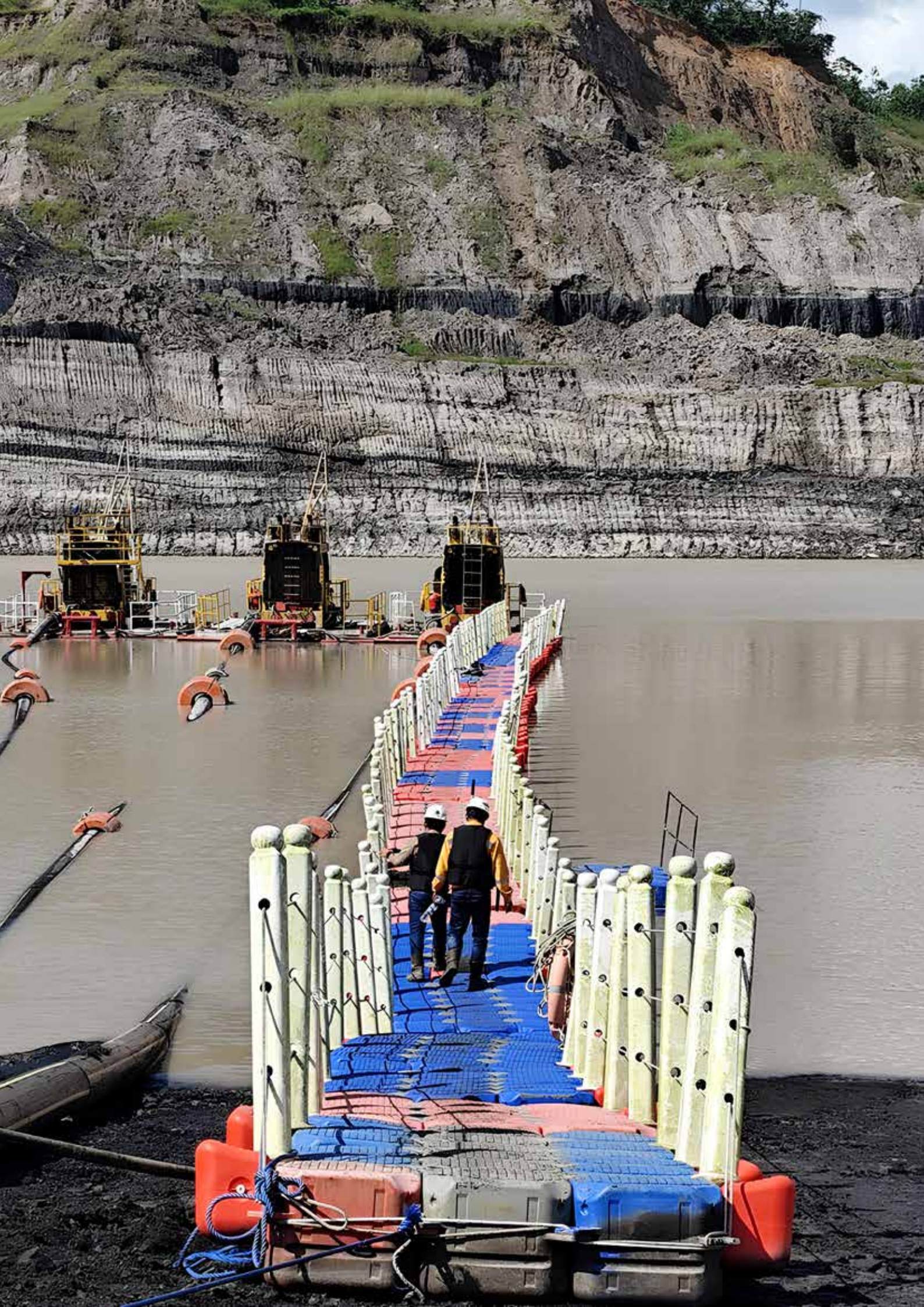
CUSTOMER COMPLAINT HANDLING

(POJK51-F.17) (POJK51-F.27) (POJK51-F.29) (POJK51-F.30)

BUMI and its subsidiaries maintain customer complaint handling mechanisms as part of their commitment to service quality and long-term business relationships. All complaints received are reviewed and followed up, with the findings used as feedback for relevant operational units to prevent recurrence. In addition to customer satisfaction surveys, the Company provides reporting channels accessible to both internal and external stakeholders, including customers, suppliers, and the public. Reports must be supported by sufficient information and evidence to enable proper investigation, while whistleblowers are assured of appropriate protection.

Throughout 2025, the Company did not receive any sanctions related to non-compliance with regulations concerning product health and safety, nor were there warnings, fines, or penalties associated with product sales. Based on the available complaint records, there were no significant complaints from buyers, indicating that the products marketed met buyer expectations and did not give rise to quality-related issues. (POJK51-F.30)

As part of its human rights commitment, BUMI ensures the protection of customer privacy and recorded no cases of customer privacy violations during 2025. The Company's primary product, coal, is a raw material and therefore does not require product labeling. In delivering its products and services, the Company ensures safety evaluations are conducted and applies inclusive and equal treatment to all customers regardless of background. No product recalls occurred during the reporting year. (POJK51-F.17) (POJK51-F.27) (POJK51-F.29)



06

HUMAN RESOURCES DEVELOPMENT PERFORMANCE



The Company views human resources as a key asset in supporting operational sustainability and long-term value creation. In line with this commitment, the Company not only strives to ensure responsible labor practices within its internal workforce but also emphasizes the importance of ensuring that contractors and business partners involved in its operations uphold responsible labor practices and respect workers' rights. This approach aims to maintain consistent labor standards that are fair, safe, and responsible across the Company's operational value chain.





MANAGEMENT OF MATERIAL TOPICS: HUMAN RESOURCES DEVELOPMENT



IMPACT OF MATERIAL TOPIC (3-3)

In the mining industry, a portion of operational activities often involves contractors and business partners that provide labor to support field operations. This condition makes workforce management at the contractor and supply chain level an important aspect that requires particular attention. Risks may arise if the labor practices implemented by business partners are not fully aligned with the standards adopted by the Company or with applicable laws and regulations.



COMMITMENT & POLICIES (2-23)

- Code of Conduct BUMI Group ver 4.0
- Collective Labor Agreement (CLA)
- Company Regulation Edition 2024-2026
- Standard Operating Procedure of HRD
- Reporting Mechanism Through Speak Up
- Group Human Rights Policy version 1.0



MANAGEMENT OF IMPACT

Through its subsidiary, KPC, has established a Human Resources Evaluation (HRE), an assessment tool used to monitor the compliance of vendors and business partners with labor standards and human rights principles within the Company's operational environment. Through this evaluation, the Company assesses the fulfillment of several minimum criteria, including compliance with working hour regulations, provision of leave entitlements, participation in the national social security program for workers (BPJS), payment of overtime wages, and the fulfillment of other fundamental employee rights.

COMPLIANCE WITH NATIONAL AND GLOBAL LABOR REGULATIONS

BUMI's code of ethics, policies, procedures, and human resource practices are aligned with both national and international standards. At the local regulatory level, the company refers to Law No. 13 of 2003 on Manpower, Law No. 11 of 2020 on Job Creation, Government Regulation No. 36 of 2021 on Wages, Law No. 20 of 1999 concerning Ratification of ILO Convention No. 138 Concerning Minimum Age for Admission to Employment, Law No. 19 of 1999 concerning Ratification of ILO Convention No. 105 Concerning the Abolition of Forced Labor (ILO Convention on the Abolition of Forced Labor), and other relevant labor regulations. Meanwhile, at the international level, the company adheres to the International Bill of Human Rights, the UN Guiding Principles on Business and Human Rights (UNGPs), and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work.

This alignment ensures that the policies meet legal and ethical requirements, including provisions on employment relationships, fair wages, leave regulations, and restrictions on excessive working hours, thus safeguarding the welfare of the workforce.



The Company integrates its human resource strategy with sustainability principles to build a competent, adaptive, and competitive workforce while fostering a safe, inclusive work environment that supports long-term business growth.



CHILD LABOR AND FORCED LABOR (408-1) (409-1) (POJK51-F.19)

BUMI and its business units are committed to respecting and protecting human rights by strictly prohibiting child labor, forced labor, and all forms of modern slavery across its operations and supply chain. The recruitment policies implemented by KPC and Arutmin establish a minimum employment age of 18 years, which is verified through the examination of official identification documents during the recruitment process. (408-1)

As part of its efforts to prevent forced labor, the Company does not retain employees' identity documents and implements working hours of 8 hours per day or 40 hours per week in accordance with applicable laws and regulations. All employment relationships are based on clear and transparent employment agreements that are understood by employees. (409-1)

The Company also applies the same principles across its supply chain through the selection and evaluation of business partners, including verification of compliance with labor regulations, participation in the national social security program for workers (BPJS), and adherence to applicable wage standards. During the reporting period, the Company did not identify any operations or suppliers with significant risks related to child labor or forced labor, and no cases of violations related to these issues were reported. (POJK51-F.19)

HUMAN RESOURCE PERFORMANCE (2-7) (2-8) (405-1) (202-2) (POJK51-F.18)

Human resource management is a key element in supporting the Company's operational sustainability and long-term performance. Through the implementation of human capital strategies aligned with a culture of sustainability, the Company promotes the development of a competent workforce that upholds integrity, human rights, and professionalism. The Company also regularly monitors and reports its human capital management performance, including workforce composition, employee capacity development, and efforts to foster a safe and inclusive working environment. (POJK51-F.18)

Number of employees composition and percentage of women in workforce in 2025 (2-7) (405-1)

Gender	2025		2024		2023	
	Total Employees	%	Total Employees	%	Total Employees	%
Bumi Resources						
Male	63	67%	62	70%	58	68%
Female	31	33%	29	30%	27	32%
Total	94	100%	91	100%	85	100%
Kaltim Prima Coal						
Male	3,075	92%	3,283	92%	3,478	92%
Female	255	8%	272	8%	291	8%
Total	3,330	100%	3,555	100%	3,769	100%
Arutmin Indonesia						
Male	377	88%	382	88%	418	84%
Female	53	12%	52	12%	79	16%
Total	430	100%	434	100%	497	100%

Number of temporary employees and permanent employees based on area of operation in 2025 (2-7) (S-04)

Employment Status	2025	2024	2023
Bumi Resources (Jakarta)			
Permanent	67	62	58
Contract	27	29	27
Total	94	91	85
Kaltim Prima Coal (East Kalimantan)			
Permanent	3,224	3,409	3,596
Contract	106	146	173
Total	3,330	3,555	3,769
Arutmin Indonesia (South Kalimantan)			
Permanent	389	383	388
Contract	41	51	109
Total	430	434	497

BUMI RESOURCES (BUMI)

Number of employees in the top management, middle and or other management level based on gender (405-1)

Level	2025		2024	
	Male	Female	Male	Female
Director	11	1	14	1
Group Head & Senior Managers	18	2	11	2
Manager	4	1	8	1
Superintendent	11	3	9	2
Supervisor	9	4	7	4
Staff/Officer	4	20	6	19
Non-Staff	6	0	7	-
Total	63	31	62	29

Gender Equality – 2025 (S-01)

Level	Male		Female	
	Total Employees	Percentage Employees	Total Employees	Percentage Employees
Entry Level	10	11%	20	21%
Mid-level	20	21%	7	7%
Senior-level	22	23%	3	3%
Executive-level	11	12%	1	1%
Total	63	67%	31	33%

Number of employees by gender and age group – 2025 (S-02)

Level	Title								Total
	Entry-level		Mid-level		Senior-level		Executive-level		
	Male	Female	Male	Female	Male	Female	Male	Female	
18-24	1	0	0	0	0	0	0	0	1
25-34	2	12	4	3	1	0	0	0	22
35-44	5	8	6	4	8	1	2	0	34
45-54	2	0	8	0	10	2	2	0	24
>55	0	0	2	0	3	0	7	1	13

Number of employees by education in 2025 (S-02)

Level	2025				
	SMA/SMK	D3/D4	S1	S2	S3
Director	-	-	7	5	-
Group Head & Senior Managers	-	-	11	8	1
Manager	-	-	2	3	-
Superintendent	-	1	10	3	-
Supervisor	-	4	9	-	-
Staff/Officer	-	7	16	1	-
Non-Staff	6	-	-	-	-
Total	6	12	55	20	1

Number of employees by age group in 2025

Age	Total
< 25	1
26 - 35	22
36 - 45	34
46 - 55	24
> 55	13
Total	94

KALTIM PRIMA COAL (KPC)

Number of employees in the top management, middle and or other management level (405-1)

Level	2025		2024	
	Male	Female	Male	Female
Management	553	32	465	16
Professional	363	58	442	65
Administration	86	55	92	67
Technician	67	2	177	7
Experts	2,006	108	2,107	117
Total	3,075	255	3,283	272

Gender Equality – 2025(s-01)

Level	Male		Female	
	Total Employees	Percentage Employees	Total Employees	Percentage Employees
Entry Level	2,153	64.7%	153	4.6%
Mid-level	704	21.1%	85	2.6%
Senior-level	203	6.1%	16	0.5%
Executive-level	15	0.5%	1	0.03%
Total	3,075	92.34%	255	7.66%

Number of employees by gender and age group – 2025 (S-02)

Level	Title								Total
	Entry-level		Mid-level		Senior-level		Executive-level		
	Male	Female	Male	Female	Male	Female	Male	Female	
18-24	0	0	0	0	0	0	0	0	0
25-34	26	4	101	17	3	0	0	0	151
35-44	977	112	259	46	93	10	3	0	1,500
45-54	1,123	36	332	21	101	6	7	1	1,627
>55	27	1	12	1	6	0	5	0	52

Number of employees by education in 2025 (S-02)

Education	Total
Master's & Doctorate	81
Bachelor's	614
Diploma	265
High School Graduates	2,173
Elementary School Graduates	44
Unknown	47
Total	3,330

Number of employees by age group in 2025

Age	Total
25 - 35	269
36 - 45	1,599
46 - 55	1,456
> 55	6
Total	3,330



ARUTMIN INDONESIA

Number of employees in the top management, middle and or other management level based on gender⁽⁴⁰⁵⁻¹⁾

Level	2025		2024	
	Male	Female	Male	Female
Director	5	0	5	0
CEO, CFO, General Managers	4	1	4	1
Manager	16	2	14	1
Superintendent	52	3	50	4
Supervisor	101	15	88	14
Staff/Officer	152	29	166	29
Non-Staff	47	3	55	3
Total	377	53	382	52

Gender Equality – 2025 (S-01)

Level	Male		Female	
	Total Employees	Percentage Employees	Total Employees	Percentage Employees
Entry Level	199	46,3%	32	7,4%
Mid-level	153	35,6%	18	4,2%
Senior-level	20	4,7%	3	0,7%
Executive-level	5	1,2%	-	-
Total	377	87,7%	53	12,3%

Number of employees by gender and age group – 2025 (S-02)

Level	Title								Total
	Entry-level		Mid-level		Senior-level		Executive-level		
	Male	Female	Male	Female	Male	Female	Male	Female	
18-24	7	0	0	0	0	0	0	0	7
25-34	92	16	28	1	0	0	0	0	137
35-44	49	10	82	8	5	1	0	0	155
45-54	40	9	56	6	11	1	1	0	124
>55	0	0	2	0	2	0	2	1	7

Number of employees by education in 2025

Education	Total
Master's & Doctorate	50
Bachelor's	152
Diploma	54
Vocational School Graduates	26
High School Graduates	121
Junior School Graduates	17
Elementary School Graduates	10
Total	430

Number of employees by age group in 2025

Age	Total
20 - 30	90
31 - 40	149
41 - 50	127
51 - 55	57
> 51 - 55	7
Total	430

Number of senior management hired from local community in 2025 (202-2)

Entity	Total
BUMI	8
KPC	26
Arutmin Indonesia	7

Number of workers who are not employees in 2025 (2-8)

Entity	Total Contractor Workers
BUMI	8
KPC	23,365
Arutmin Indonesia	11,806



We believe that gender diversity in corporate leadership is essential for fostering a more inclusive and dynamic work environment. (405-1)



At the headquarter, we have female representatives holding director-level positions or equivalent, accounting for **8.3%** of our total board of directors.



Recruitment and Employee Turnover (401-1)

Recruitment is conducted with the aim of finding the best candidates who possess the skills and competencies that align with the company's needs. The process is carried out transparently and professionally, prioritizing the principle of equality.

The company ensures that the entire selection process is free from discrimination based on ethnicity, race, religion, gender, or any other factors unrelated to job competence and qualifications. This approach fosters an inclusive, fair, and performance-oriented work environment.



The Company encourages the creation of a diverse and inclusive workforce by ensuring an objective, transparent and discrimination-free selection process.



We design a human resource development system that provides comfortable and secure framework for employees through a clear career path. In addition, the employee relocation and transfer program also aim to consider the conditions and needs of employees, which will be assessed objectively in order to be able to provide fair decisions.

The following is the recruitment information for BUMI, KPC and Arutmin in 2025.

Table of employee recruitment by age group

Company	Age	Total
BUMI	20 - 30 Years Old	2
	31 - 40 Years Old	2
	41 - 55 Years Old	3
Total		7
KPC	20 - 30 Years Old	-
	31 - 40 Years Old	-
	41 - 55 Years Old	-
Total		-
Arutmin	20 - 30 Years Old	14
	31 - 40 Years Old	1
	41 - 55 Years Old	1
Total		16

Table of employee recruitment by gender

Company	Gender	
	Male	Female
BUMI	5	2
Total	7	
KPC	-	-
Total	-	
Arutmin	14	2
Total	16	

Table of employee recruitment by region

BUMI	Total
Jakarta	7
KPC	Total
Sanggata	-
Jakarta	-
Total	-

Arutmin	Total
Satu mine	-
Asam-Asam Mine	1
Senakin Mine	2
NPLCT	3
Batulicin Mine	0
Kintap Mine	3
Jakarta Office	7
Balikpapan Office	0
Banjarbaru Office	0
Total	16

In addition to processing the recruitment of new employees, throughout 2025, we managed to keep the employee turnover rate at a fairly low number. This can be seen from the low number of employees who end their working relationship. The employee turnover percentage in KPC is 7.5% or amounting to 251 employees. Of the total employees who terminated the employment relationship, more than half have entered retirement age. Meanwhile at Arutmin the employee turnover rate is only 0.5% or equals to 2 employees.

The termination of employment for a number of employees was due to various reasons, ranging from normal retirement, expired contracts, death, resignation and other reasons as shown in the following table:

Table of employee turnover by age

Company	Age	Total
BUMI	Under 30	-
	31 - 40 Years Old	-
	Over 40 Years Old	-
Total		-
KPC	<30 Years Old	18
	31-40 Years Old	35
	>40 Years Old	198
Total		251
Arutmin	20 - 30 Years Old	0
	31 - 40 Years Old	1
	41 - 55 Years Old	1
Total		2

Table of employee turnover by gender

Company	Gender	
	Male	Female
BUMI	-	-
Total	-	-
KPC	229	22
Total	251	-
Arutmin	1	1
Total	2	-

Table of employee turnover by region

BUMI	Total
Jakarta	-
KPC	Total
Sangatta	248
Bengalon	1
Samarinda	2
Total	251
Arutmin	Total
Satu mine	-
Asam-Asam Mine	-
Senakin Mine	-
NPLCT	1
Batulicin Mine	-
Kintap Mine	-
Jakarta Office	1
Balikpapan Office	-
Banjarbaru Office	-
Total	2

Employee Turnover Rate (S-03)

Company	Number of Employees (in the reporting year)	Percentage of Employees (in the reporting year)
Number of Employees Resigning/Terminating Employment		
BUMI	-	-
Kaltim Prima Coal (KPC)	251	7.5%
Arutmin	2	0.5%
Number of New/Replacement Employees		
BUMI	-	-
Kaltim Prima Coal (KPC)	-	-
Arutmin	16	3.7%

Voluntary and Involuntary Worker Turnover in 2025

Voluntary

Reason	Total		
	BUMI	KPC	Arutmin
Early Retirement	0	10	0
Normal Retirement and Personal Reason (Health, School, Family)	2	168	2
Contract Completion	0	51	0
Passed Away	0	9	0
Others (Unknown)	0	0	0
Total	2	238	2
2025 Voluntary Turnover Rate	2.12%		0.5%

Involuntary

Reason	Total		
	BUMI	KPC	Arutmin
Kasus	-	5	0
PHK	-	8	0
Total	-	13	0
2025 Involuntary Turnover Rate	-		0

Competency Development and Innovation (404-1) (404-2) (POJK51-F.22) (S-05)

Investing in employee development is a key priority for the company, reflecting our commitment to enhancing skills, knowledge, and competencies across all levels of the organization. By providing targeted training programs, we aim to support professional growth, improve workplace performance, and align our workforce with the company's long-term strategic goals. This dedication to continuous learning underlines our belief that well-trained employees are essential to achieving sustainable success.

In 2025, BUMI has conducted **894 hours** of training sessions, benefiting a cumulative total of 76 employees. Similarly, KPC has invested **USD 3,126,758** in training programs, resulting in **21,572** training hours for **3,146 employees**. Additionally, Arutmin has delivered **11,650 hours** of training, benefiting **1,021** participants, with a total training expenditure of **USD 95,935**. (404-1) (POJK51-F.22)

KPC and Arutmin also strive to ensure that employees who are about to retire will continue to have the opportunity to generate income through entrepreneurship in the Purnabakti training program preparation for retirement. In 2025, we provided online and offline training to **91** employees and their spouses, divided into **3** batches. Additionally, Arutmin provided training sessions for **15** employees and their spouses, with a total of **600 hours** of training. (404-2)

THE FOLLOWING IS THE EMPLOYEE TRAINING COST IN 2025

KPC

Training	Training Cost (USD)
Core & Managerial	393,319
Technical	547,859
Safety & Environment	368,227
Operator	1,023,275
Maintenance	794,077
Total	3,126,758

Arutmin

Training	Training Cost (USD)
Core & Managerial	43,364
Technical	19,888
Safety & Environment	22,895
Operator	9,788
Total	95,935

The following is a table of total hours spent by company - employee training (404-1) (POJK51-F.22) (S-05)

Description	2025	2024	2023
Bumi Resources (Jakarta)			
Total Participant	76	128	130
Total Training Hour	894	892	747
Kaltim Prima Coal (East Kalimantan)			
Total Participant	3,146	25,219	21,327
Total Training Hour	131,917	151,190	94,461
Arutmin Indonesia (South Kalimantan)			
Total Participant	1,021	1,629	2,042
Total Training Hour	11,650	17,779	22,113

Training hours on human rights policy through 2025

Number of Employees Participating in Human Rights Training	Total Jam Pelatihan
25	800

THE FOLLOWING TABLE SHOWS THE AVERAGE HOURS OF TRAINING BY GENDER AND EMPLOYEE LEVEL.

KPC

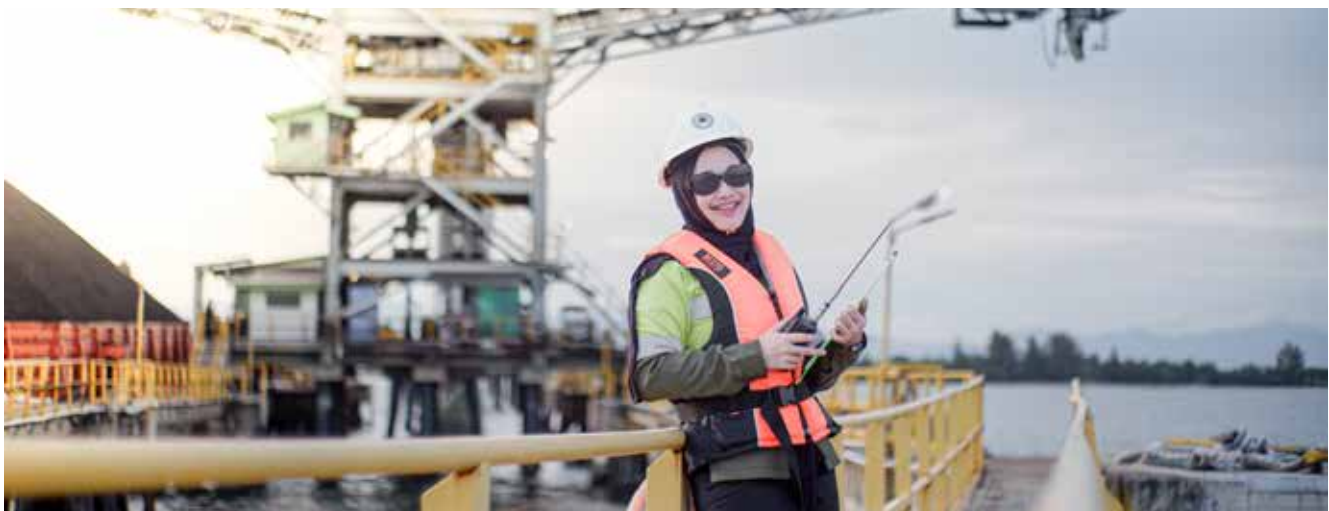
Emp. Grade	Participants	Training Hours
A	-	-
B	1,809	72,863
C	380	24,366
D	518	24,894
E	225	5,877
F	133	2,740
G	24	210
H	24	595
I	20	194
J	1	136
K	10	134
L	-	-
M	1	10
LV4	1	1
Total	3,146	131,917

Emp. Gender	Participants	Training Hours
Female	234	5,081
Male	2,912	126,837
Total	3,146	131,917

ARUTMIN

Employee status	Training hours
CEO & GM	76
Manager	323
Superintendent	656
Supervisor	2,872
Engineer	2,982
Admin	301
Terampil	4,440
Tidak terampil	-
Total	11.650

Gender	Training hours
Female	1.197
Male	10.453
Total	11.650



BUMI, KPC and Arutmin Training Program for 2025 (404-2)
BUMI

No	Activity	Organizer
1	Challenges Facing the Legal Profession in the Era of Industry 5.0 and Professional Accountability	PT Bakrie & Brothers
2	Basic Financial Accounting Course	IAI
3	Advanced Human Capital Accomplished	Unika Atmajaya
4	Exclusive webinar: effective strategies for addressing transfer pricing disputes	Fordis Tax-Ina
5	Challenges Facing the Legal Profession in the Era of Industry 5.0 and Professional Accountability	PT Bakrie & Brothers
6	World Economic Forum 2025	World Economic Forum
7	CPMA (Certified Professional Management Accountant)	PPA FEB UI
8	Basic Financial Accounting Course	IAI
9	Accounting, finance, and tax aspects of invesment	IAPI
10	Community Development in CSR	SVI
11	Quantitative Scenario Modelling for IFRS S2	IAI
12	National Seminar on Labor Issues in the Mineral and Coal Mining Sector	IMA
13	Document Control & Digital Filling System	HRDSPOT
14	Climate risk fundamental & Implementation	Actia Carbon
15	Program Sertifikasi * Indonesia audit practitioner (IIAP)*	IIA
16	The Future of HR Summit	MERCER
17	Human Capital Summit 2025	Ministry of Energy and mineral Resources
18	Sustainable finance in action	Singapore Management University
19	Togaf	PT Atd Solution Indonesia
20	HR Networking	Jobstreet
21	CPMA Certification Exam	IAMI
22	Grafanomi	LKP Grafologi Indonesia
23	IIA Indonesia National Conference	IIA
24	IAPI	IAPI
25	International critical minerals & metals summit	FastMarkets
26	Canada Mining fair & B2B Networking Session	Government of Canada - Trade Commisioner Service
27	Sertifikasi GRI Frameworks	NCCR

No	Activity	Organizer
28	Workshop Utilizing Green Bonds/sukuk support energy transition in Indonesia	OJK
29	OJK Capital Market PPL – IAPI: Accounting and audit considerations as well as capital market regulations in the merger process	IAPI
30	Latest PSAK Updates in Financial Statement Preparation	IAPI
31	Webinar IDX-UN SSE; Workshop on IFRS Sustainability standards	Indonesia Stock Exchange
32	Building Sustainable Quality Program	IIA Indonesia
33	Education on Filing the 2025 Annual Income Tax Return via the Coretax System	Kanwil DJP Jakarta
34	Socialization of the PSPK I & PSPK II Sustainability Disclosure Standards Statements	IDX
35	Human Capital Conference 2025	Bakrie Group
36	Invitation to the ASEAN Capital Markets Forum and International Sustainability Standards Board (ACMF-ISSB)	OJK
37	Financial Modeling for Projected Financial Statement	PPM MANAGEMENT
38	Financial Planning & Analysis Profesional	Corporate Finance Institute
39	Project Management Training	PT Andalan Teknologi
40	Communication Skills for Auditors: Interviewing and Negotiating	IIA
41	Building Sustainable Quality Program	IIA
42	Data Science Mastery	Algoritma

KALTIM PRIMA COAL (KPC)

Every year, KPC routinely organizes training programs designed to enhance employee competencies in line with business needs and industry developments. These training programs are divided into three main levels—core, managerial, and technical—to ensure that each employee acquires skills relevant to their role within the company.

- **Core Level**

Training at this level focuses on strengthening the company's core values while enhancing interpersonal skills and work ethics. Programs in this category include general induction, anti-fraud awareness, interpersonal conflict management, and pre-retirement programs.

- **Managerial Level**

Training at this level aims to develop leadership and managerial skills, particularly for employees who are currently in or preparing for strategic positions. Programs in this category include presentation skills, problem-solving and decision-making, leadership training, and the Management Development Program (MDP), which is designed for newly promoted Supervisors, Superintendents, and Managers.

- **Technical Level**

Technical training focuses on enhancing skills directly related to company operations, particularly in the mining industry. Programs in this category include mining operations budgeting & cost control, hydrocarbon & waste management, and geotechnical awareness.

ARUTMIN

- **HSE**

First Aid Officer Certification, Training on the Implementation of the Mining Safety Management System, General Occupational Health and Safety (OHS) Expert Training and Certification, Electrical OHS Expert Training and Certification, EAP Webinar Series on Potential Diseases Caused by Air Pollution, EAP Webinar Series on Hearing Disorders in Productive Age, and others.

- **Environmental/Engineering**

Training and Certification on Reclamation Implementation, Environmental Supervisor Training and Certification, Training on the Implementation of the Mining Safety Management System, Certification on Responsible Person for Air Pollution Control (PPPU), Responsible Person for Water Pollution Control (PPPA), Hazardous and Toxic Waste Management (PLB3), Non-Hazardous Waste Management, Hazardous Waste Management Operations (OLB3), and others.

- **Social**

Community & Government Relation Trainings: ISO 26000 Social Responsibility, Social Return on Investment & Social Innovation training.

- **HR**

Super Tax Deduction Coaching Clinic & Industrial Relations Negotiation Techniques, 3 Year RKAB Success & Completing the Mineral and Coal Online System, Employment Law and Settlement of Industrial Relations.

- **Accounting and finance area**

Brevet A & B training, transfer pricing, updated PPh article 21.

- **Hard skills**

Coal supply chain management, stockpile management, berthing and loading master, drill holes spacing analysis for coal & resources evaluation and coal shipping

- **Soft skills**

Microsoft Power BI Data Analyst, Powerful Presentation & Data Storytelling, English course.

Employee Remuneration, Benefits and Performance Assessment

(202-1) (405-2) (POJK51-F.20)

In general, there are several employee distribution areas, namely Jakarta as the head office, East Kalimantan and South Kalimantan where the business unit operates. For employees spread across several cities other than Jakarta, the comparison of the entry level wages of male and female employees (Gender Pay Gap Breakout) with the minimum wage in the area can be seen in the following table: (202-1) (405-2)

Province/ City	Minimum Wage 2025 (Rp)	Entry Level Wage (Rp)		Ratio to minimum wage		Ratio of minimum wage based on gender
		Male	Female	Male	Female	
Jakarta	5,396,761	5,396,761	5,396,761	100%	100%	100%
Kutai Timur	3,912,292	4,039,000	4,039,000	103.2%	103.2%	100%
Banjarbaru	3,506,195	3,506,195	3,506,195	100%	100%	100%
Tanah Laut & Tanah Bumbu	3,506,195	3,506,195	3,506,195	100%	100%	100%
Kotabaru	3,653,000	3,653,000	3,653,000	100%	100%	100%

We are committed to providing equal opportunities for female employees and male employees. Determination of remuneration is based on the classification of positions, years of service, workload, work location and work performance. This can be a motivation for female employees to be able to excel without worrying about any form of gender discrimination.

Throughout 2025 we had formulated remuneration into several components consisting of basic wages, transportation allowances, education allowances and the procurement of glasses. In addition to employees, we also provide several facilities for employees' families in the form of children's education assistance and health facilities including dental care and eyeglass facilities provided by the company.

At the business unit level, KPC also continues the implementation of Competency-Based Salary Review (CBSR) for employees with Grade D-I and permanent employee status. Some of the main programs carried out in relation to the retention program are:

1. Annual Salary Review 2025
2. Market Survey conducted in an ongoing basis to ensure that KPC's remuneration package remains competitive among companies in similar industries.
3. Housing Ownership Program (HOP) for employees.

Information regarding benefits for employees is presented in the following table:

Table of Benefits for permanent employees and contract employees (401-2)

Company	Allowance	Permanent Employees	Contracted Employees
BUMI	Transportation Allowance	•	•
	Religious Day Allowance	•	•
	Health care insurance	•	•
	Employee Scholarship	•	
	Annual leave allowance	•	
	5-year Working Period Reward	•	
	Long Leave Compensation	•	
	Eyewear Assistance Allowance	•	
	Education Assistance Allowance	•	
	Pension Program (voluntary/not compulsory)	•	
	Outstanding Student Reward	•	
	Aqiqah/Baptism Allowance	•	
	Funeral Support	•	
Kaltim Prima Coal (KPC)	Transportation Allowance	•	•
	Occupational Disability and Accidents Insurance	•	•
	Occupational Life Insurance	•	•
	Non-Occupational Disability and Accidents Insurance	•	•
	Occupational Life Insurance	•	•
	Health insurance for workers	•	•
	Health insurance for workers' spouses	•	•
	Health insurance for workers' children	•	•
	Leave	•	•
	Annual leave transportation allowance	•	•
	Maternity leave	•	•
	Menstrual leave	•	•
	Hajj or religious pilgrimage leave	•	•
	Religious holiday allowance	•	•
	Pension fund	•	
	Severance fund	•	•

Company	Allowance	Permanent Employees	Contracted Employees
	Housing construction loan allowance	•	
	Years of service bonus	•	
	Education allowance for employees' children	•	
	Public Employment Insurance	•	•
	Public Health Insurance	•	•
	Housing Rent Allowance	•	•
	Housing Ownership Allowance	•	
	Regional Allowance	•	•
	Eyewear Assistance Allowance	•	•
	Transportation Allowance	•	•
	Annual Leave Allowance	•	
	Long Leave Compensation	•	
	5-year Working Period Reward	•	
	Education Allowance	•	
	Outstanding Student Reward	•	
	Group Supervising Allowance	•	•
	Religious Day Allowance	•	•
	Health Insurance	•	•
	Hearing Aid Allowance	•	
	Site Allowance	•	
	Funeral Support	•	
	Pension Scheme	•	

In terms of compliance with regulations, the company always strives to fulfill all employee rights guaranteed by law. At the business unit level, KPC provides work permit and leave arrangements for employees, annual leave transportation allowances and ease of taking leave for employees who wish to perform religious services such as hajj and umrah.

KPC and Arutmin also have a rule for female employees to get maternity leaves with wages for 1.5 (one and a half) months before the time to give birth to a child and 1.5 (one and a half) months after giving birth according to the calculation of the obstetrician or midwife. In addition, employee rotation and transfer programs are also carried out for female employees who are pregnant to ensure her health and safety in the workplace.

Throughout 2025, there were 2 female employees from Arutmin who took maternity leave. Similarly, in KPC, there were 5 female employees who were eligible and had taken maternity leave. Of the total employees who took maternity leave in 2025, 5 employees (100%) were accepted to work again in their original positions and regained their rights after the maternity leave ended. (401-3)

The performance review given to all employees is carried out in accordance with Company Regulations or Collective Labour Agreement (CLA). KPC has developed and implemented strategies to achieve that, namely:

1. Implementation of the Competency System using:

- a. Gradual review and update of the current competency model.
- b. Continuous improvement of the employee development plan.
- c. Continuous improvement on the implementation of employee competency review.

2. Implementation and Rollout of Performance Management System using:

- a. Continuous improvement in operator performance management system implementation.
- b. Development of performance management system model for supervisor and superintendent levels in Mining Operations Division and Mining Support Division.
- c. Rollout of Performance Management System in Contract Mining Division, Coal Processing & Handling Division, and Health, Safety, Environment & Security Division

3. Employee Engagement Survey

The 2025 Employee Engagement Survey showed a strong level of satisfaction, reflecting a positive, supportive work environment that is aligned with employee expectations. This achievement indicates that the Company's various initiatives in human capital development, internal communication, and employee well-being have been implemented effectively.

FOSTERING HARMONIOUS INDUSTRIAL RELATIONS

(2-30) (407-1)

In accordance with the Human Rights Policy of BUMI, KPC and Arutmin, the company recognizes the rights of employees to associate and assemble. Human rights due diligence shows there are no significant risks to those freedoms. Even though some contractor employees are not part of the labor workforce, the contractor company still runs the Bipartite LKS as a forum for aspirations, supported by other mechanisms such as the Speak-Up System. (407-1)

Employees can apply for permission or dispensation to take part in Trade Union activities, in accordance with the PKB approved by the Ministry of Manpower. This PKB protects 100% of employees in holdings and business units, while contractor employees follow their respective PKB or contractor company regulations. Both KPC and Arutmin continue to coordinate with work partners to ensure the fulfillment of workers' rights according to Indonesian regulations. (2-30) (EM-CO-310a.1)

Additionally, there were no labor strikes at KPC or Arutmin during the reporting period. We remain committed to fair labor practices, open communication, and compliance with regulations to prevent disputes and ensure operational continuity. (EM-CO-310a.2)

Until the end of 2025, the number of Arutmin employees who are members of labor unions is 349 out of 430 non-management employees or 81% of the total number of non-management employees. Meanwhile, KPC employees who are members of the labor union number 3,330 employees or reach 100% of the total non-management employees. In contrast to KPC, which has different trade union organizations, in Arutmin, our business unit has only one union. (407-1)

Union	Total Per December 2025	Percentage
SPKEP	391	11.74%
PPMI	365	10.96%
KORPPRA	668	20.06%
SBSI	730	21.92%
SPK	131	3.93%
SPSI	94	2.82%
SPSM	187	5.62%
PPP	468	14.05%
Non-affiliate	296	8.89%
Membership in Total	3,330	100%

KPC involves employees and labor unions in policy formulation and communicates any major changes at least three months before implementation, particularly regarding welfare, merit systems, or significant transitions such as mergers and acquisitions. Communication channels include email, intranet, socialization meetings, and performance monitoring meetings, in accordance with company regulations or the collective labor agreement. (402-1)





07

HUMAN RIGHTS RESPECT PERFORMANCE

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Responsible business is not only a moral or legal duty, but a strategic foundation for stability, competitiveness, and sustainable development.– Closing Plenary, United Nations Responsible Business and Human Rights Forum 2025.

”



MANAGEMENT OF MATERIAL TOPICS:

(3-3) (2-23)



IMPACT OF MATERIAL TOPIC (3-3)

BUMI recognizes that its operations may carry potential implications for human rights, both from the Company's direct activities and from its business relationships with contractors and suppliers. Key areas of concern include occupational health and safety, land acquisition processes, and access to clean water and a healthy environment.



COMMITMENT & POLICIES (2-23) (S-08) (S-11)

As part of strengthening the protection of human rights within its operations, we have established the Human Rights Policy version 1.0. The policy is intended to minimize the risk of the Company's involvement in potential adverse human rights impacts while serving as a reference for responsible and sustainable business practices.



MANAGEMENT OF IMPACT

BUMI strengthened its human rights governance by establishing a Human Rights Coordinating Team under Board of Directors Decree No. 478/BR-BOD/XII/18. To enhance its effectiveness, the team's structure was expanded in 2023 to include representatives from various functions at the business unit level. This step was taken to ensure that the Company's human rights commitments are implemented more consistently across all operational areas.



HUMAN RIGHTS POLICY

(2-23) (S-08) (S-09) (S-10)

BUMI places respect for human rights as a fundamental element of its corporate governance and business practices. This commitment is formalized through Human Rights Policy version 1.0, which has been in effect since 2018 and was endorsed by the Company's top leadership. In developing the policy, the Company referred to widely recognized international standards, including the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration of Human Rights, and the core conventions of the International Labour Organization (ILO).

To ensure that these principles are reflected in operational practices, the Company integrates human rights provisions into various internal policies. These include the Company's Code of Conduct, procurement policy, recruitment guidelines, and the Supplier Code of Conduct.

In addition, the Company's main business units have aligned their respective policies with the Group's human rights commitment. This commitment is reflected in the Group Human Rights Policy and the Sustainable Development Policy, as well as the human rights policies of each business unit, namely the Human Rights Policy of KPC and the Human Rights Policy of Arutmin.

In its operations, the Company has appointed a Human Rights Coordinator who is responsible for coordinating the implementation of human rights policies and principles across all operational activities. The Coordinator plays a role in monitoring the implementation of these policies, enhancing internal awareness of human rights issues, and promoting the integration of human rights principles into the Company's business processes and decision-making. (401-1)

Further information regarding the Group-level Human Rights Policy can be accessed through the following link:
<https://www.bumiresources.com/id/sustainability#policy>

HUMAN RIGHTS DUE DILIGENCE

In 2022 and 2023, BUMI conducted a comprehensive Human Rights Due Diligence (HRDD) process as part of its commitment to strengthening responsible business practices. Moving forward, the Company intends to broaden the scope of this process by incorporating environmental considerations, recognizing the close relationship between human rights and environmental impacts within mining operations. This initiative will be implemented through Human Rights and Environmental Due Diligence (HREDD) planned for 2026.



BUMI aims to implement Human Rights and Environmental Due Diligence (HREDD) comprehensively in 2026. This initiative reflects the Company’s effort to strengthen responsible business practices by moving beyond approaches that have traditionally focused primarily on moral and regulatory compliance.



The HREDD initiative will be coordinated by the BUMI Human Rights Coordinator Team with the support of an independent external advisor specializing in human rights. Its implementation will follow the framework of the United Nations Guiding Principles on Business and Human Rights (UNGPs).

The due diligence process will be carried out through three key stages: reviewing relevant corporate policies and documents, conducting field visits accompanied by in-depth interviews with stakeholders potentially affected by mining activities—including employees, contractors, business partners, and surrounding communities—and developing action plans together with business units based on the findings. These action plans will then be communicated to stakeholders through the HREDD Report.

The outcomes of the 2022 and 2023 Human Rights Due Diligence are presented in the <https://www.bumiresources.com/en/sustainability#reports>. (413-2)

In 2025, BUMI received the Business and Human Rights Award (BHAM) 2025, organized by SETARA Institute in collaboration with Yayasan Taruma Negara at Hotel Pullman Jakarta Central Park on November 25, 2025. The award recognizes companies in the palm oil and mining sectors that demonstrate progress in implementing business practices aligned with the respect for human rights. The recognition is based on the Responsible Business Conduct Benchmark research, which evaluates the implementation of the United Nations Guiding Principles on Business and Human Rights (UNGPs), ESG practices, and the integration of sustainability considerations into corporate operations.

For BUMI, this recognition reflects the Company's continued efforts to strengthen the integration of human rights considerations into its policies, governance framework, and operational practices. The achievement also serves as an encouragement for the Company to further advance responsible business conduct aligned with both national and international standards, while ensuring that business growth remains attentive to the protection of stakeholders' rights.

HUMAN RIGHTS ACTIVITIES IN 2025 (POJK51-F.1)

Throughout the reporting year, BUMI, through its Human Rights Coordination Team implemented its human rights commitment through a series of capacity-building activities, knowledge-sharing engagements, and participation in policy and multi-stakeholder forums. Key initiatives undertaken during the year are summarized below: (POJK 51 – F.1)

1. Conducting refresher training on Human Rights and the Code of Conduct for employees. The training was attended in person by 20 Arutmin employees, as well as 2,246 KPC employees and 131 KPC contractor employees. Participants also included security personnel assigned within the Company's operational areas..(410-1)
2. Participating in a benchmarking session and interview as part of a research project on good practices in Business and Human Rights among private companies in ASEAN countries, organized by the International and Civil Law Commercial Center, Public Foundation in Japan, on May 7, 2025.
3. Attending a Focus Group Discussion (FGD) on the development of National Human Rights Due Diligence policies focusing on environmental and climate change indicators, organized by the Ministry of Human Rights – Directorate General of Human Rights Instruments and Strengthening, on October 6, 2025.
4. Participating in an FGD on National Human Rights Due Diligence policy development focusing on labor union indicators, organized by the Ministry of Human Rights – Directorate General of Human Rights Instruments and Strengthening in collaboration with the Friedrich Naumann Foundation (FNF) on October 16, 2025.
5. Attending an FGD on National Human Rights Due Diligence policy development focusing on Occupational Health and Safety (OHS) indicators, organized by the Ministry of Human Rights – Directorate General of Human Rights Instruments and Strengthening together with the Friedrich Naumann Foundation (FNF) on October 17, 2025.

6. Actively participating in the training “Business and Human Rights Approach to Net Zero and Nature Positive Strategies” organized by the United Nations Development Programme (UNDP) Indonesia on October 28–29, 2025.
7. Participating in the Human Rights Due Diligence Webinar organized by the Indonesia Stock Exchange (IDX) in collaboration with the Global Reporting Initiative (GRI) and the Indonesian Listed Companies Association (AEI) on December 9, 2025.

RESPECT FOR HUMAN RIGHTS IN BUSINESS AGREEMENT

BUMI promotes the application of human rights principles throughout its business partnerships. This commitment is implemented by incorporating human rights provisions into cooperation agreements with contractors, suppliers, and other business partners as part of responsible corporate governance practices.

In 2025, at the holding level, human rights considerations were included in nearly all cooperation agreements, representing a total contract value of **Rp 18,672,248,654**. This figure reflects a 13.62% increase compared to the previous year, indicating a growing number of business partners adopting human rights principles within their operational practices.

In addition to contractual integration, the Company also strengthens awareness of human rights practices through knowledge-sharing initiatives with business partners. BUMI’s business units, KPC and Arutmin, regularly facilitate discussions and information updates on human rights and labor practices through the Human Resources & Community Relations Forum (HRCR Forum).



We believe that incorporating human rights commitments into cooperation agreements is positively correlated with improved business outcomes for the Company. In 2025, we concluded cooperation agreements with a total contract value of **IDR 18,672,248,654**. This reflects BUMI’s commitment to maintaining robust partnerships that promote respect for human rights in operational practices.



GRIEVANCE MECHANISM

(2-25) (2-26) (406-1) (411-1)

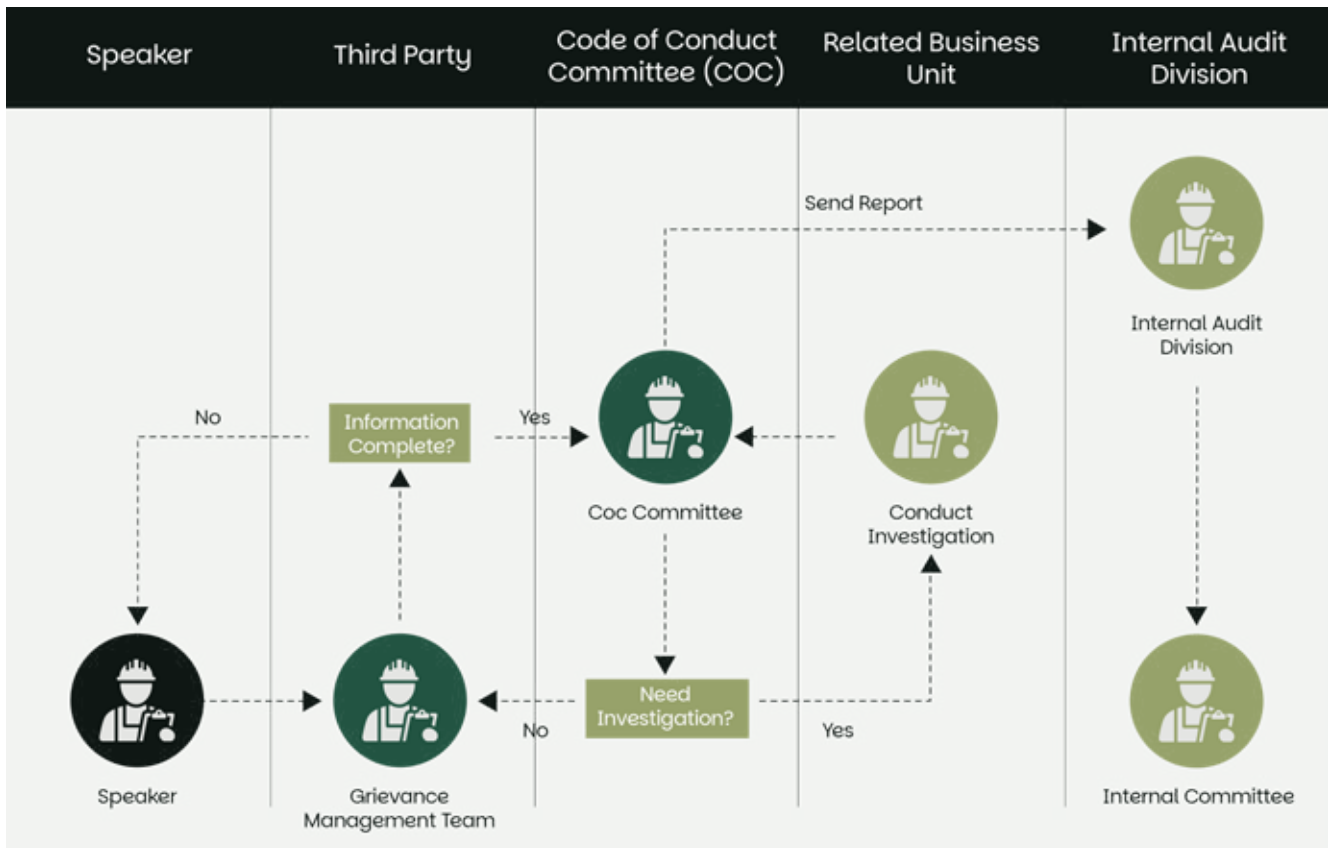
BUMI provides a grievance mechanism that enables stakeholders to raise concerns while allowing the Company to identify potential human rights risks at an early stage. Through this channel, emerging issues can be addressed promptly, reducing the likelihood of them escalating into broader impacts.

The mechanism is designed in line with the effectiveness criteria outlined in the United Nations Guiding Principles on Business and Human Rights (UNGPs). These principles emphasize that grievance mechanisms should be legitimate, accessible to complainants, supported by clear timelines for handling cases, conducted in a fair and transparent manner, and focused on resolving issues.

Stakeholders are encouraged to submit complaints, feedback, or constructive suggestions to support BUMI's continuous improvement. Submissions can be made via email at speakup@bumiresources.com or by phone/SMS at +62 812-128-2864.

To ensure accessibility and credibility, the grievance mechanism operates on a daily basis. Communities living around operational areas may also convey concerns directly to Community Development officers in the field. Many of these officers come from local communities, which helps facilitate communication and strengthen trust in the grievance system established by the Company. (2-26)





Where a complaint is found to be associated with adverse human rights impacts, the form of remediation is determined based on the Company's relationship to the impact—whether the Company caused, contributed to, or is directly linked to the issue. Possible remedies may include apologies, restitution, rehabilitation, financial or non-financial compensation, and preventive measures to ensure that similar impacts do not recur. (2-25)

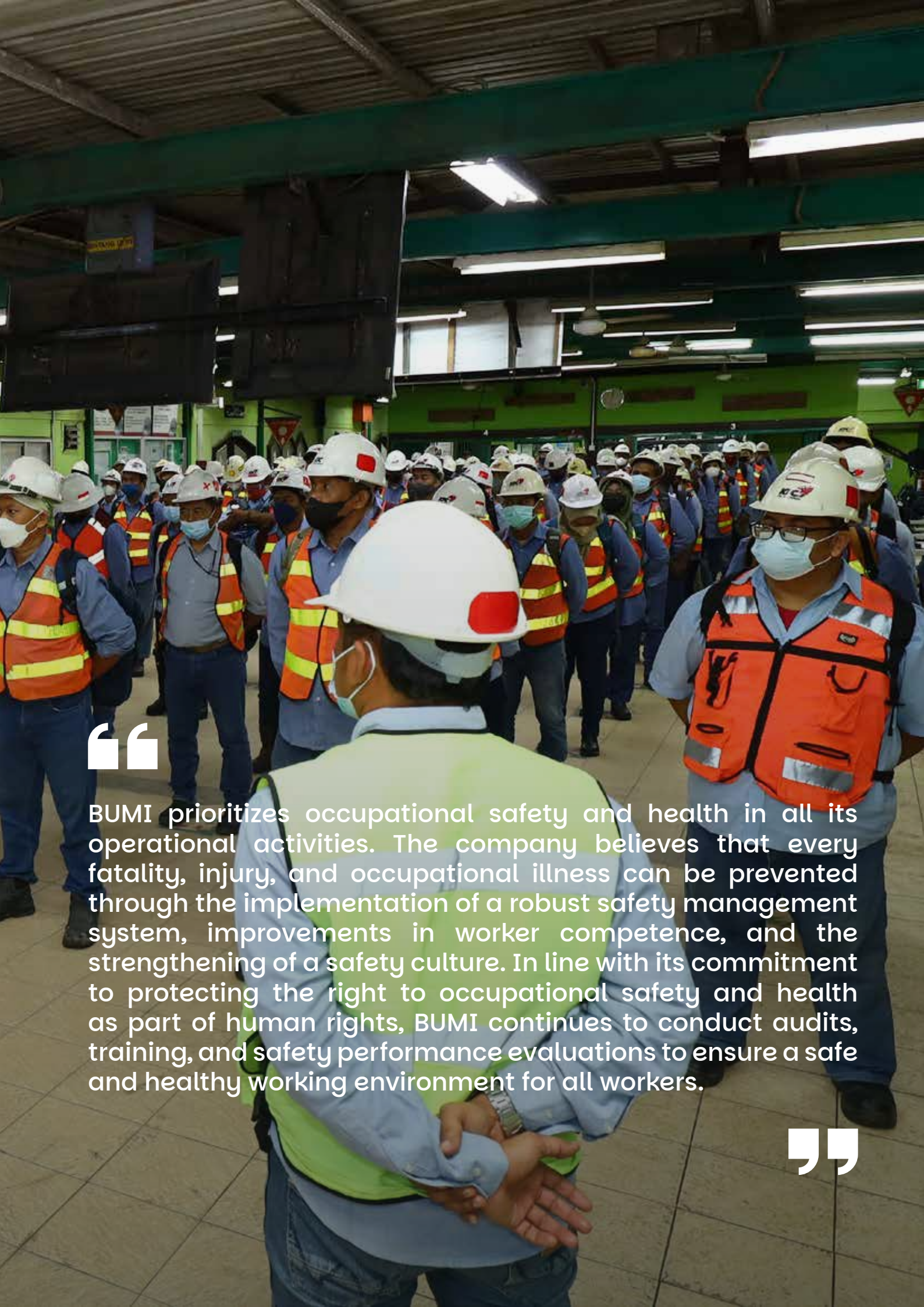
Through the implementation of this grievance mechanism and the human rights due diligence process, the Company confirmed that throughout 2025 there were no complaints received related to discrimination, human rights violations, freedom of association and assembly, child labor, forced labor, or violations of the rights of indigenous and local communities around its operational areas. (406-1) (411-1) (S-07)





08

**OCCUPATIONAL HEALTH
AND SAFETY PERFORMANCE**



“

BUMI prioritizes occupational safety and health in all its operational activities. The company believes that every fatality, injury, and occupational illness can be prevented through the implementation of a robust safety management system, improvements in worker competence, and the strengthening of a safety culture. In line with its commitment to protecting the right to occupational safety and health as part of human rights, BUMI continues to conduct audits, training, and safety performance evaluations to ensure a safe and healthy working environment for all workers.

”

MANAGEMENT OF MATERIAL TOPICS:

(3-3) (2-23)



IMPACT OF MATERIAL TOPIC (3-3)

Open-pit mining activities have the potential to impact the health and safety of workers, both employees and contractors, arising from operational activities in the mining area. These risks include physical injury, musculoskeletal disorders from work activities, exposure to noise that can cause hearing loss, exposure to chemicals and dust, and other factors that can affect workers' health, safety, and well-being.



COMMITMENT & POLICIES (2-23) (S-11)

1. Human Rights Policy Version 1 476/BR-BOD/XII/18 (Group)
2. Mining Safety, Environmental, and Security Policy (KPLK) 2025 (Kaltim Prima Coal)
3. Mining Safety, Environmental, and Community Policy 2023 (PT Arutmin Indonesia)
4. ISO 45001:2018 on Occupational Health and Safety Management System.



MANAGEMENT OF IMPACT

In 2025, KPC conducted 163 internal audits and 2 external audits (ISO 45001:2018 Surveillance Audits) by SGS related to occupational health and safety (OHS) performance. Meanwhile, Arutmin conducted one internal audit of the Mining Safety Management System (SMKP) for each operational area.



OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

(2-27) (403-1) (403-8) (POJK51-F.21) (EM-CO-320a.2)

As a mining company, BUMI implements the Mining Safety Management System (SMKP Minerba) in accordance with Minister of Energy and Mineral Resources (ESDM) Regulation No. 26 of 2018, ESDM Ministerial Decree No. 1827 K/30/MEM/2018, Director General of Mineral and Coal Decree No. 185.K/37.04/DJB/2019, and Government Regulation No. 50 of 2012 on Occupational Health and Safety Management Systems. In addition, the company has adopted ISO 45001:2018 as an international standard to strengthen its occupational health and safety management, serving as the basis for managing safety, occupational health, and environmental risks in an integrated manner across all operational activities to ensure a safe and decent working environment. (2-27) (403-1) (POJK-F.21)

Throughout 2025, PT Bumi Resources Tbk, through its operating subsidiaries, continued to ensure the implementation of a comprehensive Occupational Health and Safety Management System (OHSMS) across all operational areas. During the reporting period, there were 3,330 company employees and 22,939 contractor workers at KPC, as well as 964 company employees and 11,220 contractor workers at Arutmin, working within the Company's OHS management system. (403-8)

The SMKP implemented at KPC and Arutmin covers all operational areas and provides protection for 100% of the workforce, including employees and non-employee workers such as partners and contractors. This system is implemented in an integrated manner through operational risk control, workforce capacity building, and continuous monitoring of field safety practices. (403-8)

Through its strong commitment to occupational safety and regulatory compliance, the Company successfully complied with all applicable safety and environmental regulations throughout 2025, resulting in no sanctions or fines imposed by the government during the reporting period. (2-27)

Highlight OHS Management System 2025

PLANNED LEVEL

The level of mining safety performance achievement in 2025 by KPC is based on the Decree of the Director General of Mineral and Coal No. 10.K/MB.01/DJB.T/2023.

KPC

PLANNED LEVEL

The level of mining safety performance achievement for the period 2023 - 2025 by Arutmin is based on Directorate General of Mineral and Coal Decree No. 10.K/MB.01/DJB.T/2023.

Arutmin

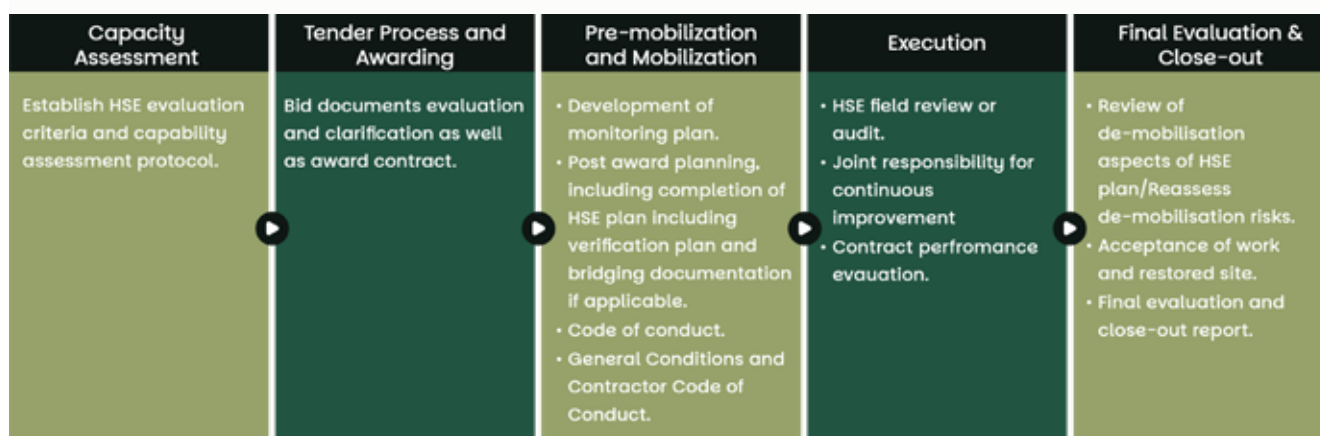
76%

The level of mining safety performance achievement 2025 by KPC is based on Directorate General of Mineral and Coal Decree No. 10.K/MB.01/DJB.T/2023.

THE SAFETY OF BUSINESS PARTNERS (403-8)

The Company recognizes that contractors and business partners play an important role in supporting operational activities. Currently, KPC works with approximately 141 contractor companies, while Arutmin employs approximately 95 contractors.

Therefore, through its business units, the Company has implemented a Contractor Management System to align safety culture, communication practices, performance standards, and OHS competencies between the Company and its contractors. KPC and Arutmin implement partner safety management starting from the selection stage, as well as supervision management before. The contractor safety management process is illustrated in the diagram below.



OHS HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION (403-2) (403-4) (403-9)

BUMI and its business units systematically identify hazards, assess and control risks through the Hazard Identification, Risk Assessment, and Determining Control (HIRADC) process and Job Safety Analysis (JSA) in all operational activities. This process is carried out periodically, before work begins, to ensure that potential hazards are identified early and that risk control measures are adequately implemented. (403-2) (403-9)

Hazard identification and risk assessment are carried out by competent personnel who have received relevant occupational safety training and involve workers and contractors who understand the field operational conditions. Worker participation is an important part of occupational accident prevention efforts, including through consultation during risk assessment, incident investigation, and regular occupational safety meetings. (403-2) (403-4)

The company also implements an incident and near-miss reporting mechanism that requires all employees and partners to report any incident that could pose a safety risk. All reports will be followed up through an investigation process to identify the root causes and determine corrective actions to prevent similar incidents in the future. (403-2)

In line with the company's commitment to occupational safety and respect for human rights, workers have the right to refuse or leave work situations that they believe may endanger their safety or health. This policy is accompanied by a guarantee that workers who report hazards or stop work for safety reasons are protected from retaliation, so they can openly express safety concerns without risk of discrimination or sanctions. (403-2)

Top 5 Occupational Safety and Health Hazards and Risks Identified in 2025 (403-2) (403-9)

KPC

NO	Hazard/OHS risk	Action to minimize risk
1	Collision between vehicles/heavy equipment	Defensive driving training; radio communication procedures; vehicle/heavy equipment operating procedures; standardization of mine road and work area design; vehicle/heavy equipment maintenance management; traffic management (mining and non-mining); hazardous work authorization system (KIMPER); implementation of standard rules/Golden Rules; and roadworthiness (commissioning) standardization for vehicles/heavy equipment.
2	Vehicle/heavy equipment rollover	Defensive driving training; radio communication procedures; vehicle/heavy equipment operating procedures; standardization of mine road and work area design; vehicle/heavy equipment maintenance management; traffic management (mining and non-mining); hazardous work authorization system (KIMPER); implementation of standard rules/Golden Rules; and roadworthiness (commissioning) standardization for vehicles/heavy equipment.

3 Worker struck by vehicles/heavy equipment	Defensive driving training; radio communication procedures; vehicle/heavy equipment operating procedures; standardization of mine road and work area design; vehicle/heavy equipment maintenance management; traffic management (mining and non-mining); hazardous work authorization system (KIMPER); implementation of standard rules/Golden Rules; roadworthiness (commissioning) standardization for vehicles/heavy equipment (including mandatory installation of reverse alarms); use of reflective uniforms; and energy isolation procedures (Lock Out Tag Out).
4 Falling objects / struck by objects	Manual handling training; standardization of work area design; hazardous work authorization system (KIMPER); implementation of standard rules/Golden Rules; standardization of work equipment roadworthiness (commissioning) (including power tools, heavy equipment – FOPS, lifting equipment, etc.); use of reflective uniforms; energy isolation procedures (Lock Out Tag Out); lifting procedures; use of personal protective equipment; and installation of barricades in work areas.
5 Fall from height	Implementation of fall prevention and protection systems; working at height training; hazardous work authorization system (KIMPER); and implementation of standard rules/Golden Rules.

ARUTMIN INDONESIA

NO	Hazard/OHS risk	Action to minimize risk
1 Working near cliffs/gorges	<p>Engineering Controls - Administrative Controls: Workers must visually assess the surrounding area; carry a two-way radio; report emergencies immediately when they occur; ensure evacuation routes are available; provide first-aid supplies; work is prohibited in rainy conditions; and work is prohibited in high-wind conditions.</p>	

NO	Hazard/OHS risk	Action to minimize risk
		<p>Work Practices: Conduct a pre-shift safety briefing (P5M) regarding the conditions of the work area.</p> <p>PPE: Use of PPE including helmets, uniforms/ reflective vests, and safety shoes.</p>
2	Thick dust on the haul road with visibility of less than 40 meters	<p>Engineering Controls: -</p> <p>Administration Controls: Implementation of golden rules in operating vehicles and equipment, reducing speed and maintaining a safe distance, periodic road watering and/ or watering as per inspection findings to ensure roads meet Mining OSH standards, halting operations if dust impairs visibility, and use of seat belts by drivers to reduce the severity of injuries in accordance with vehicle and equipment operating guidelines.</p> <p>Work Practices: Communicating Mining OSH standards to Water Truck Operators to ensure watering in dusty areas, and periodic road condition inspections by supervisors in accordance with OSH observation & inspection procedures.</p> <p>PPE: Use of PPE, including helmets, uniforms/ reflective vests, and safety shoes.</p>
3	Working at Heights	<p>Engineering Controls: -</p> <p>Administration Controls: Workers performing work at heights must be competent or have received training, complete standard OSH documentation (JSA and Permit), have an ERT team on-site during the work process, ensure first-aid supplies are available, and verify that all equipment is in good working order.</p> <p>Work practices: Supervisors ensure that workers have received training in working at heights and have at least a basic understanding of first aid.</p> <p>PPE: Use PPE (helmet, safety shoes, gloves, full-body harness with double lanyard) in accordance with the PPE Management Procedure.</p>

NO	Hazard/OHS risk	Action to minimize risk
4	Sparks from cutting and welding work	<p>Engineering Controls: Use welding screens</p> <p>Administrative Controls: Only qualified workers may perform welding operations; work must have a hot work permit in accordance with procedures; first aid kits, fire extinguishers, and fire blankets must be available and placed in the work area.</p> <p>Work practices: Hot work training.</p> <p>PPE: Use of PPE including a helmet, reflective vest/uniform, safety shoes, face shield, welding apron, welding mask, leather gloves, and welding mask.</p>
5	Excavator Movement in the Loading Point Area	<p>Engineering Controls: Installation of warning alarms when the excavator is turning.</p> <p>Administration Controls: Ensure adequate lighting when working at night; manage work shifts and fatigue; communicate via radio; vehicles other than the excavator's fleet partner are not permitted within the working excavator's swing radius.</p> <p>Work practices: Training on working in hot conditions.</p> <p>PPE: Use of PPE, including helmets, reflective vests/uniforms, and safety shoes.</p>

OHS ASPECTS IN COLLECTIVE LABOR AGREEMENTS

(2-30) (403-4)

KPC and Arutmin have included OHS aspects in the CLA for 2023-2025, signed by labour unions, management, and the Ministry of Manpower, as stipulated in Law No. 1 of 1970 and Law No. 13 of 2003.

In KPC, of the 14 chapters and 87 articles listed in the CLA, 7 articles cover Occupational Health and Safety. This topic is listed in chapter VIII, articles 50-56. Meanwhile, Arutmin covers Occupational Health and Safety in 6 chapters of the 2023-2025 CLA. This topic is listed in Chapters 4, 5, 9, 10, 11, and 13.

OCCUPATIONAL HEALTH SERVICES

(403-3) (403-6) (403-7) (POJK51-F.21)

BUMI and its business units provide occupational health services to support the identification and control of workplace health hazards and to minimize the risk of occupational diseases (PAK) and work-related illnesses (PAHK). These services include monitoring workers' health, conducting periodic health checks, and evaluating health risks arising from operational activities. The findings from these occupational health services are used as input in efforts to improve working conditions and strengthen health risk control in the operational environment.

To ensure service quality and accessibility for workers, the company provides a 24-hour health clinic in the operational area, staffed by competent doctors and health workers with relevant certifications. In addition, the company collaborates with hospitals near its operations to ensure that workers receive further medical treatment when necessary.

The Company also maintains the confidentiality of employee health information through a health record management system, with internal procedures governing it in each business unit. Employee health information is used only for occupational health services and workplace health risk management. In line with the company's commitment to respecting human rights, employee health information and participation in occupational health services are not used as a basis for making decisions related to employment relationships, such as promotions, performance evaluations, compensation, or other actions that may benefit or harm employees.



HIGHLIGHT OCCUPATIONAL HEALTH MANAGEMENT 2025

(403-6) (403-7) (POJK51-F.21)

KPC

100%

KPC employees and their family members are enrolled in the National Health Insurance Program – Kartu Indonesia Sehat.

30,939

KPC employees and contractors undergo initial, periodic, special, and final medical check-ups (MCU).

12

KPC conducted workplace and accommodation hygiene and sanitation inspections routinely every month at each areas/buildings.

31

KPC conducted food hygiene and safety inspections.

Arutmin

100%

Arutmin employees and their family members are enrolled in the National Health Insurance Program – Kartu Indonesia Sehat.

11,722

Arutmin employees and contractors undergo initial, periodic, special, and final medical check-ups (MCU).

10,228

Arutmin conducted workplace and accommodation hygiene and sanitation inspections.

1,849

Arutmin conducted food hygiene and safety inspections.

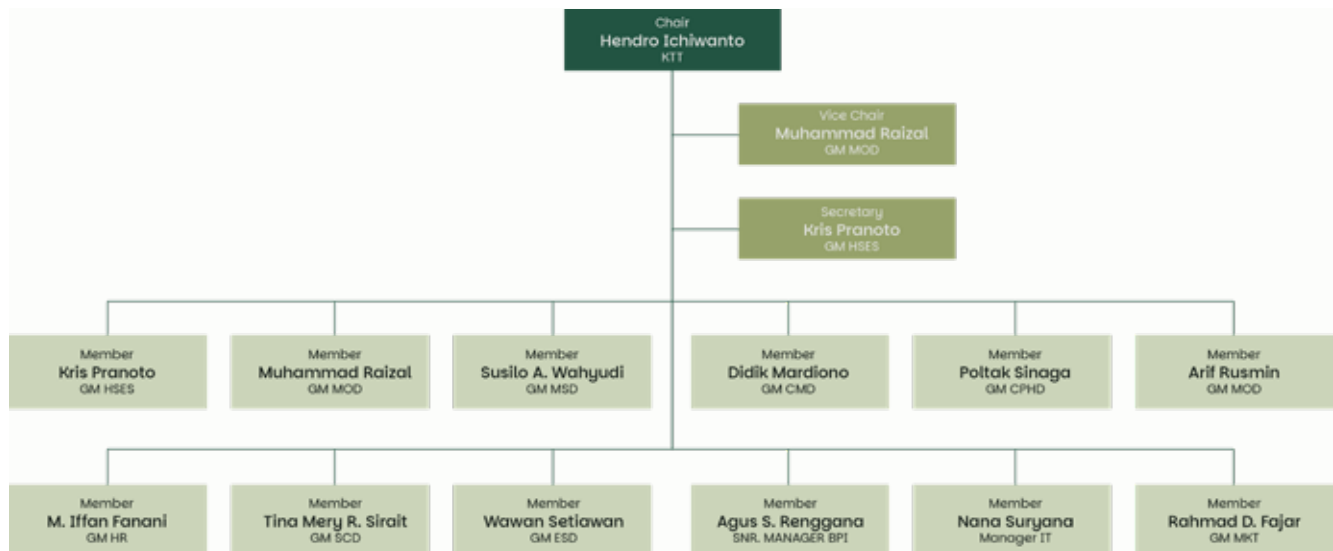
OHS ORGANIZATIONAL STRUCTURE

(403-4)

The Mining Safety Committee (KKP), also known as the Occupational Safety and Health Advisory Committee (P2K3), serves as an avenue to enhance communication and cooperation between management and employees, with a view to fostering effective communication and participation in the implementation of OHS. In addition, KKP and P2K3 are tasked with providing advice and guidance to the Management Board on OHS matters to ensure the OHS program is implemented across all aspects of the Company's activities.

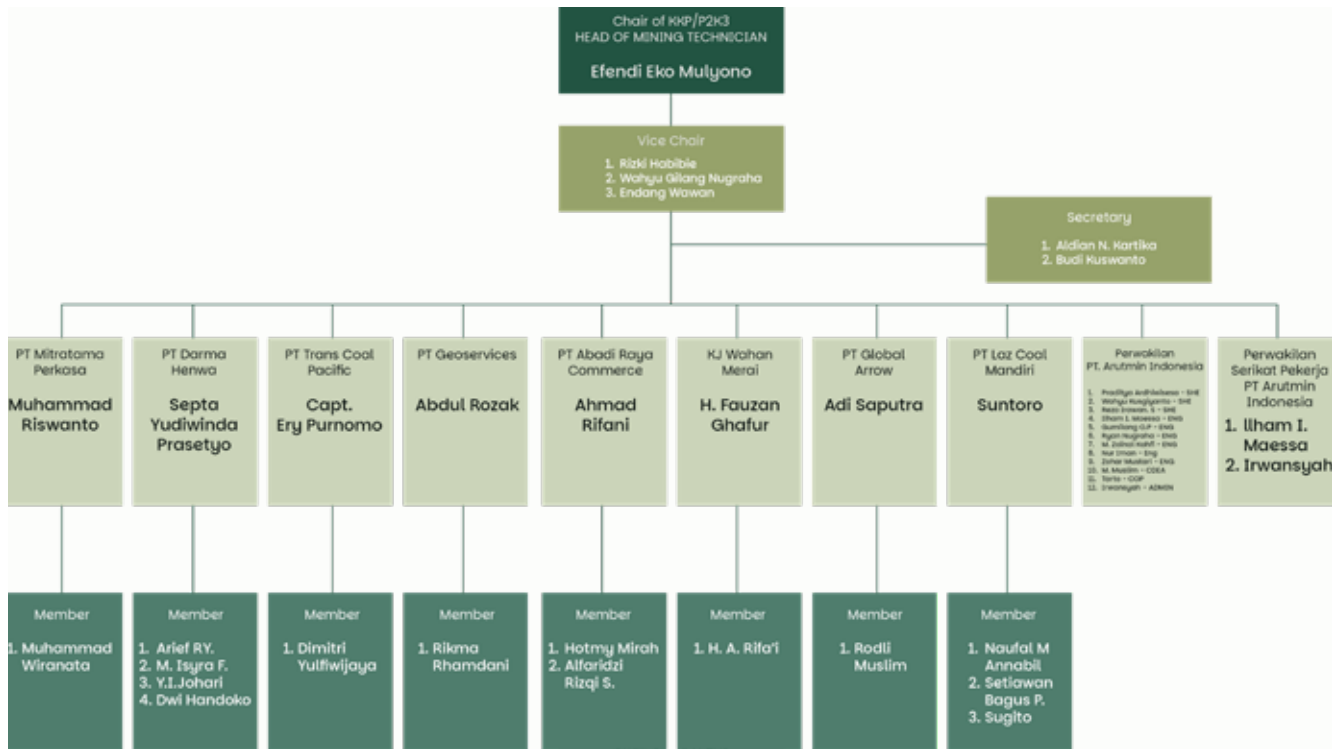
In accordance with KepDirjen Minerba-ESDM No. 185 of 2019, companies holding IUPK are required to establish a Mining Safety Committee (KKP). We also comply with the Minister of Manpower Regulation No. 4 of 1987 related to the formation of the Occupational Safety and Health Advisory Committee (P2K3). KKP and P2K3 consist of a Chair held by the KTT/COO, a Deputy Chair held by WKTT, a Secretary held by GM HSES, and members consisting of the highest-ranking structure from each Division. The KKP is prepared by the GM and HSES Manager, and approved by the KTT/COO.

KPC's Organizational Structure of Mining Safety Committee:

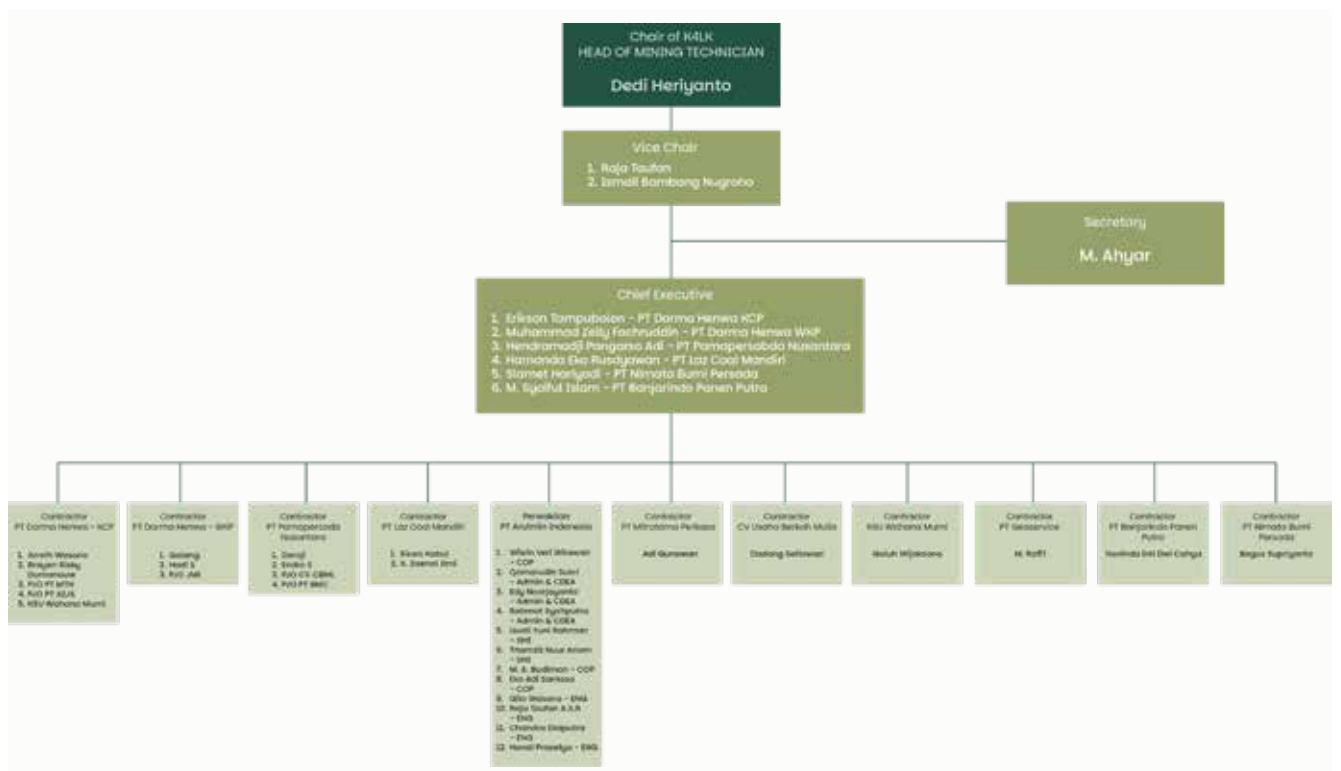


Arutmin's Organizational Structure of Mining Safety Committee:

a. Asamasam Site



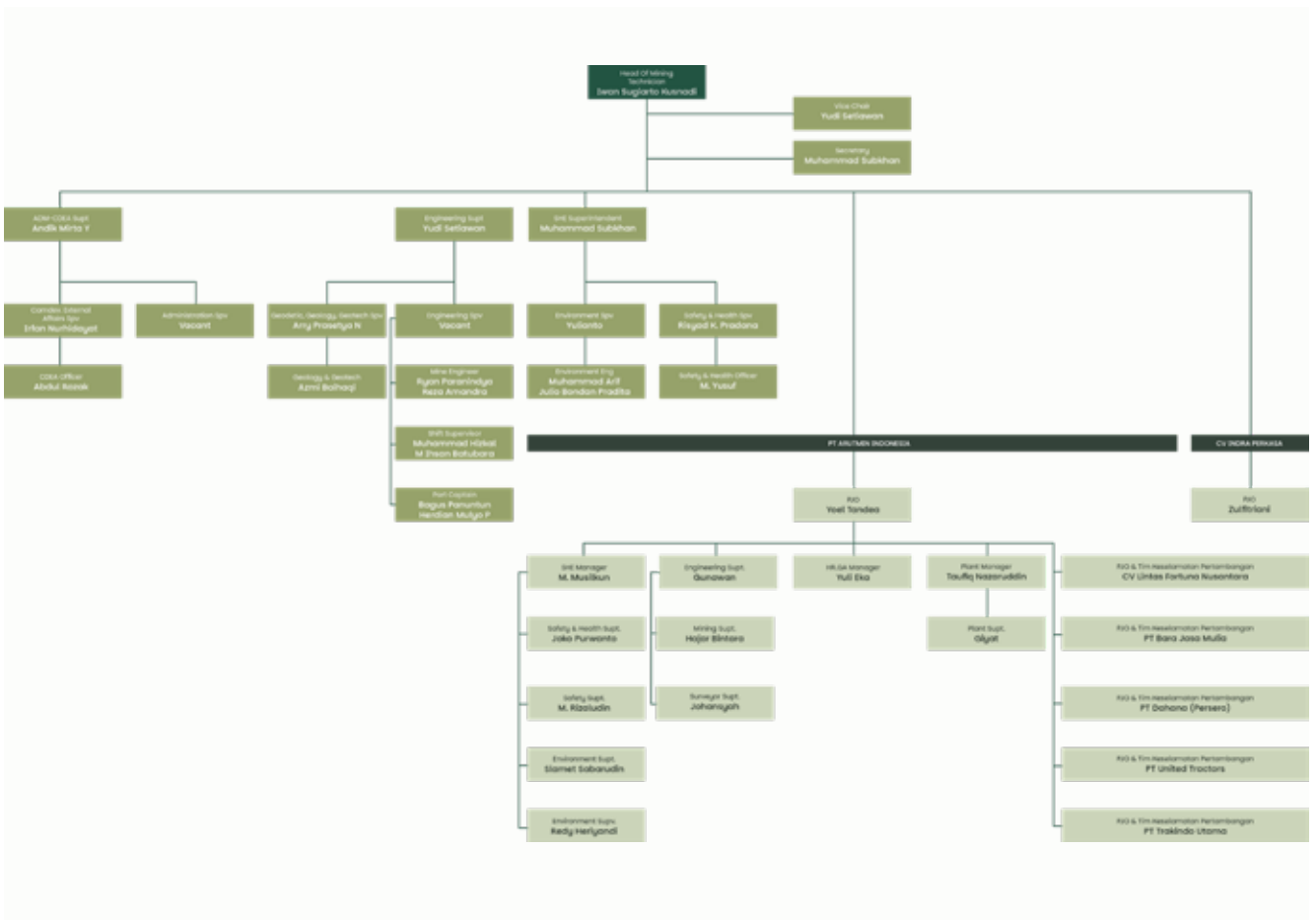
b. Kintap Mine



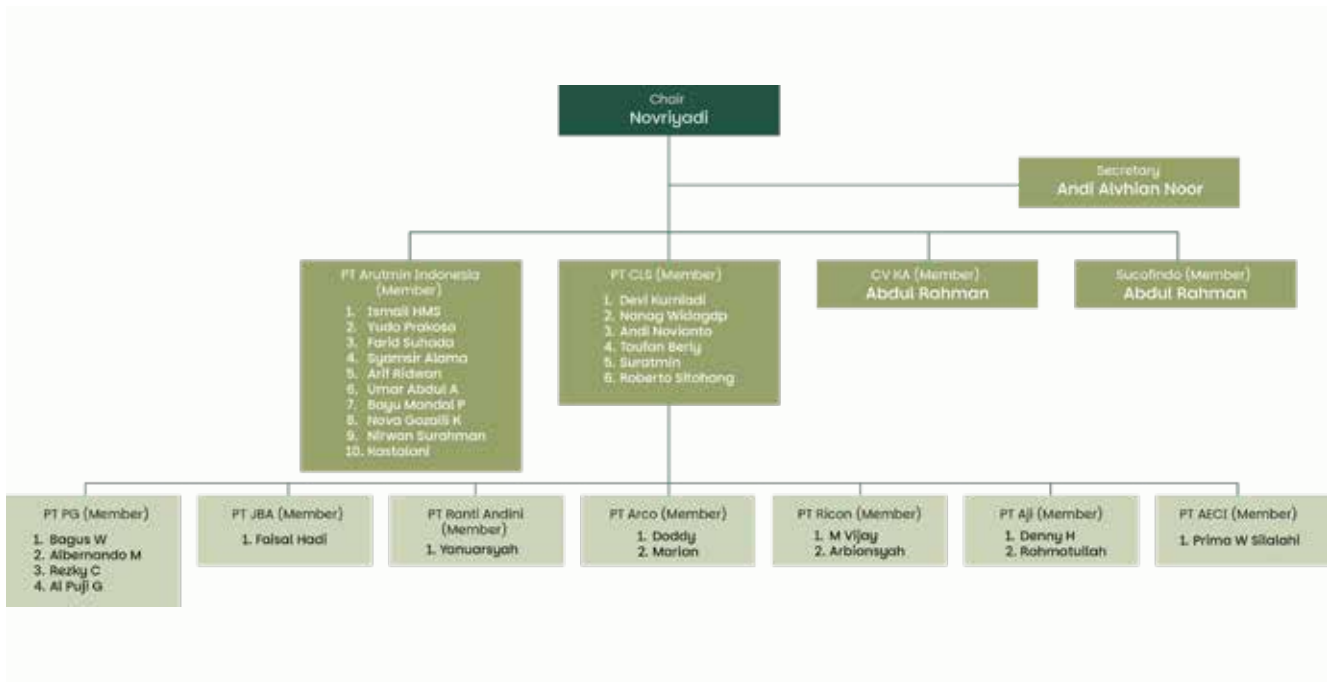
c. Satui Mine



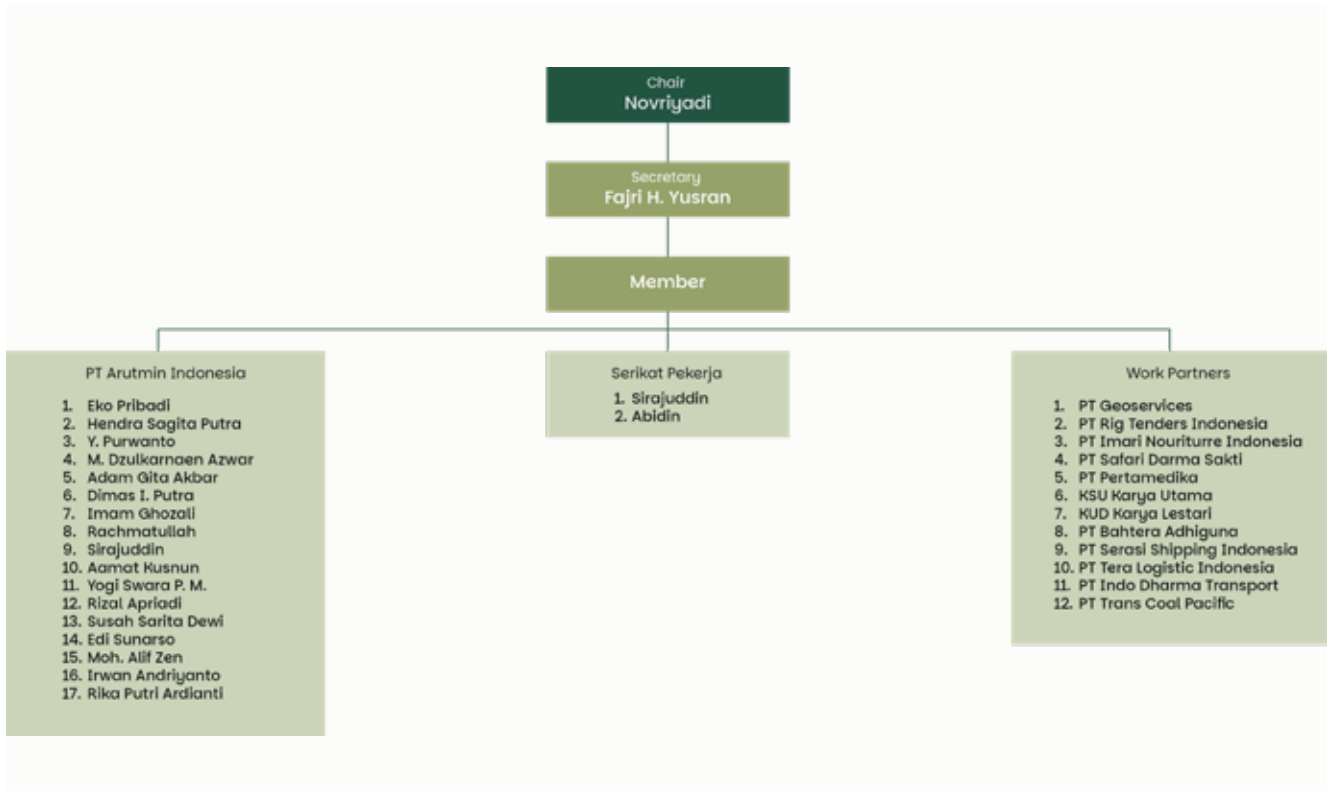
d. Batulicin Mine



e. Senakin Mine



f. NPLCT Terminal



Highlight Mining Safety Committee 2025

86

KKP KPC meetings.

72

KKP Arutmin meetings.

OHS TRAINING AND EMERGENCY PREPAREDNESS

(403-5) (403-7) (EM-CO-320A.2)

The Company is committed to ensuring that every personnel, particularly those working in operational or field roles, possesses adequate competence and understanding of the hazards and potential risks associated with their activities. To support this commitment, the Company provides OHS training to employees at all levels based on a training matrix developed in accordance with the competency requirements of each job position. The training program includes OHS induction training for new employees, general and refresher OHS training, as well as specific training or certifications that are mandatory for workers depending on the nature of their duties and the operational risks involved. These initiatives ensure that employees are equipped with the necessary knowledge and skills to perform their tasks safely and responsibly.

In mining operations, we recognize the potential risks of explosions and fires associated with the handling of hazardous chemicals. Therefore, KPC has established SOP Prima Nirbhaya 2.08 on Mining Safety and Environmental Emergency Preparedness and Response (K3L), while Arutmin has implemented ARI-OHS-112 Emergency Management. These SOPs ensure that safety standards, emergency preparedness, and response measures are consistently maintained across all business unit operations.

HIGHLIGHT OHS TRAINING AND EMERGENCY PREPAREDNESS 2025

(403-5) (403-7) (EM-CO-320A.2)

KPC

59,655

The total participants of OHS training consisted of 6,778 KPC employees and 52,877 contractor workers.

181,467

Total hours of KPC's OHS training.

80

Emergency drills at KPC.

3,325

Fire & rescue equipment inspection and testing at KPC.

Arutmin

36,363

Arutmin employees receive OHS training.

36,363

Total hours of Arutmin's OHS training.

69

Emergency drills at Arutmin.

7,690

Fire & rescue equipment inspection and testing at Arutmin.

OHS PERFORMANCE

(403-2) (403-7) (403-9) (403-10) (EM-CO-320a.1) (S-06)

In 2025, BUMI strengthened its safety culture through proactive risk reporting across all business units. This approach reinforces prevention by encouraging employees and contractors to report near misses, potential hazards, traffic-related violations, and unsafe behaviour observations before they develop into incidents. During the reporting period, KPC recorded 6,216 proactive safety reports and Arutmin recorded 19,191, bringing BUMI's total to 25,407 reports. These reports reflect BUMI's broader preventive safety reporting methodology, which goes beyond near misses alone. Total proactive reports should therefore not be interpreted as equivalent to NMFR. The Company will continue to strengthen follow-up quality, trend monitoring, and corrective action effectiveness so that stronger reporting is matched by measurable improvements in safety performance.

The OHS performance of KPC and Arutmin for 2025 is presented in the following table:

KPC

Category	2025		2024		2023	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Total Injury Frequency Rate (TIFR)	0.66	0.28	0.12	0.04	1.42	0.32
Total Injury Severity Rate (TISR)	22.84	2.96	4.37	1.34	15.45	39.01
Loss Time Injury - Frequency Rate (LTI-FR)	0.20	0.04	0.12	0.04	0.19	0.18
Near Miss Frequency Rate (NMFR)	0	0.06	0.12	0.01	0.13	0.05
Percentage of High-consequence Work-related Injuries	1%	0%	0%	1%	0%	1%
Total Cumulative Working Hours	15,106,627	77,362,366	16,467,436	81,156,669	15,538,109	87,986,347

Category	2025		2024		2023	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Near Miss Frequency Rate (NMFR)	KPC		Contractors		KPC and Contractors	
	0.00		0.01		0.01	

ARUTMIN INDONESIA

Category	2025		2024		2023	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Total Injury Frequency Rate (TIFR)	4.02	0.58	3.15	0.66	3.88	0.85
Total Injury Severity Rate (TISR)	9.67	0.41	3.54	187.08	16.37	319.65
Loss Time Injury - Frequency Rate (LTI-FR)	0.40	0.02	0.39	0.14	0.43	0.13
Near Miss Frequency Rate (NMFR)	2.81	2.01	1.18	0.83	2.15	0.74
Percentage of High-consequence Work-related Injuries	0%	0%	0%	0%	-**	-**
Total Cumulative Working Hours	2,484,319	35,817,062	2,543,308	34,733,908	2,320,930	37,659,645
Near Miss Frequency Rate (NMFR)	Arutmin		Contractors		Arutmin and Contractors	
	0,56		0.40		0.41	

Note:

*Per 1,000,000 hours worked

** Not reported in the given period.

*** Per 200,000 hours worked.

Number of Work-related Injuries and Illness in 2025 (S-06) (403-10)

KPC

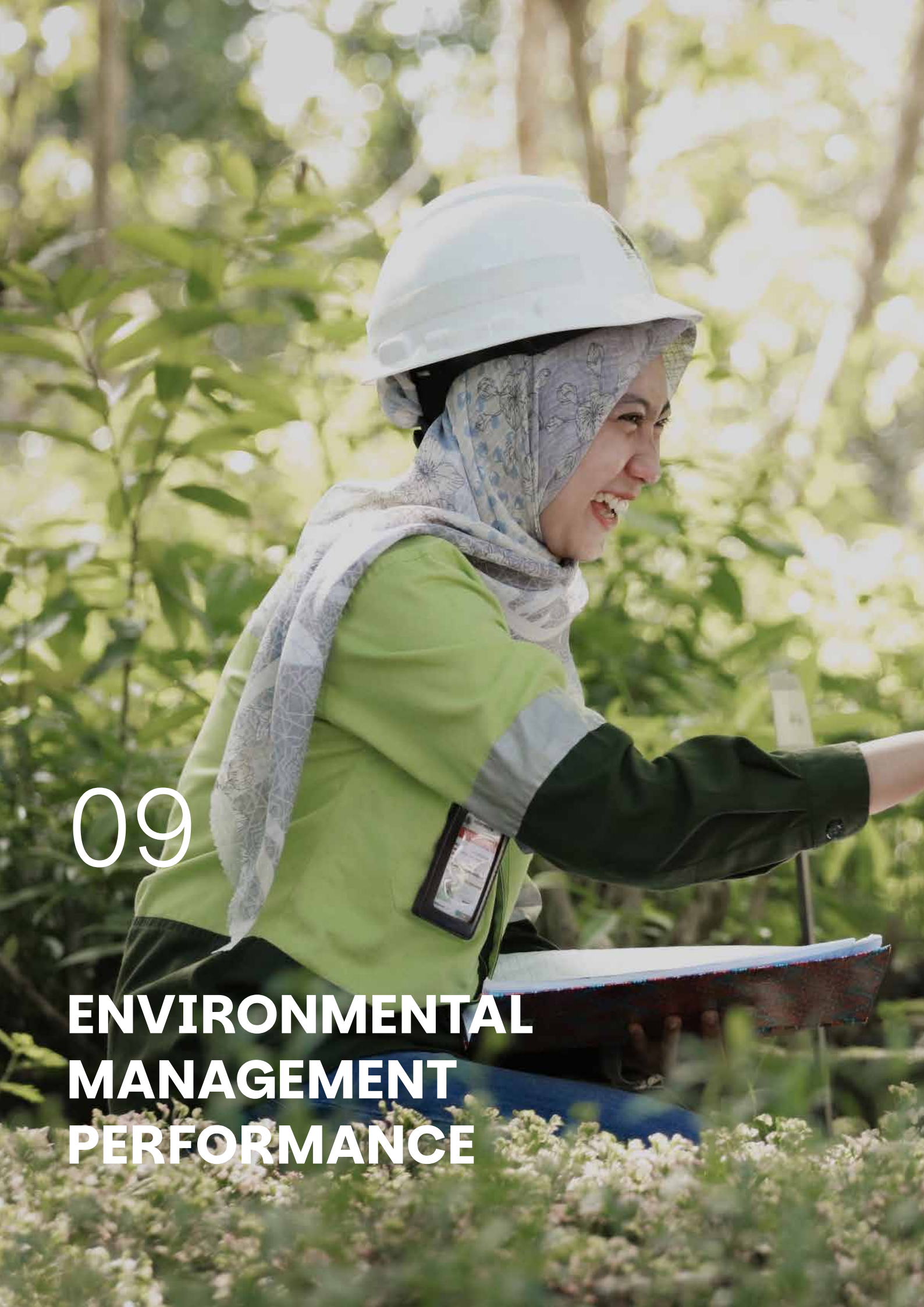
Incidents Category	Employees		Contractors	
	Number	Injury/number of workers (%)	Number	Injury/number of workers (%)
Work-related Injuries				
Minor Injury	0	0	0	0
Major Injury	3	0.06%	3	0.01%
Fatality	0	0	0	0
High-consequence Work-related Injuries	1	0.02%	0	0.00%
Work-related Illness				
Work-related Illness Cases	0	0	0	0

ARUTMIN INDONESIA

Incidents Category	Employees		Contractors	
	Number	Injury/number of workers (%)	Number	Injury/number of workers (%)
Work-related Injuries				
Minor Injury	1	0.10%	0	0%
Major Injury	0	0%	0	0%
Fatality	0	0%	0	0%
High-consequence Work-related Injuries	0	0%	0	0%
Occupational Diseases				
Work-related Illness Cases	0	0%	0	0%

Note:

* High consequence injuries are recordable injuries that result in life altering or long-term/permanent disabling injuries.



09

**ENVIRONMENTAL
MANAGEMENT
PERFORMANCE**



“

Environmental management at PT Bumi Resources Tbk focuses on minimizing operational impacts while restoring the area's ecological functions after mining activities. Through post-mining reclamation and revegetation programs, the Company strives to restore vegetation cover and improve land quality. These efforts are also aimed at increasing operational resilience to the impacts of climate change, particularly increased rainfall intensity on open-pit mining operations, as well as providing long-term benefits to communities around the operational area through the sustainable use of post-mining land.

”

MANAGEMENT OF MATERIAL TOPICS:

(3-3) (2-23)



IMPACT OF MATERIAL TOPIC (3-3)

Open-pit mining operations can have significant impacts, including changes to the landscape, air and water quality, and disruptions to biodiversity. In addition, climate change can affect the Company's operations through increased rainfall intensity, which has the potential to destabilize mine slopes, disrupt drainage systems, and disrupt the smooth running of operations.



COMMITMENT & POLICIES (2-23) (S-11)

1. Environmental Policy 2019 (Group)
2. Human Rights Policy Version 1 476/BR-BOD/XII/18 (Group)
3. Mining Safety, Environmental, and Security Policy (KPLK) 2025 (Kaltim Prima Coal)
4. Mining Safety, Environmental, and Community Policy 2022 (PT Arutmin Indonesia)
5. ISO 14001:2015 on Environmental Management Systems.
6. PT Kaltim Prima Coal Biodiversity Policy
7. PT Arutmin Indonesia Biodiversity Policy 2024
8. PT Kaltim Prima Coal Climate Change (Energy Efficiency and Emission Reduction) Policy 2025
9. PT Arutmin Indonesia Climate Change (Energy and Emission Management) Policy 2024



MANAGEMENT OF IMPACT

The company manages environmental impacts through an integrated environmental management system, compliance with environmental licensing requirements, and environmental management and monitoring programs in accordance with the Environmental Impact Assessment (EIA) document and applicable regulations. These management efforts include controlling emissions and waste, managing mine water and drainage systems, improving energy and resource efficiency, and carrying out reclamation and revegetation activities to restore the ecological function of post-mining land.



ENVIRONMENTAL MANAGEMENT SYSTEM

(2-24) (2-25) (2-27)

The company implements an integrated Environmental Management System to ensure environmental impacts are systematically managed in accordance with applicable regulations. This system refers to the EIA document approved by the government, which adopts the ISO 14001:2015 standard. In 2025, the main business units of PT Kaltim Prima Coal (KPC) and PT Arutmin Indonesia (Arutmin) conducted both internal and external environmental audits as part of their monitoring and improvement of environmental performance. The results of the 2025 external audit showed one minor findings at KPC and three at Arutmin, which have been followed up on as part of continuous improvement efforts.

The implementation of this system also ensures the Company's compliance with applicable environmental regulations, including Law Number 4 of 2009, Government Regulation Number 22 of 2021, and related technical regulations issued by relevant ministries. (2-27)

Throughout 2025, KPC and Arutmin successfully complied with all applicable environmental regulations, resulting in no environmental sanctions or fines from the government. As we advance, the Company also plans to complement the environmental impact assessment process by implementing Human Rights and Environmental Due Diligence (HREDD), which involves stakeholders who may be affected by mining operations, to strengthen sustainability governance and environmental and social risk management. (2-24) (2-25) (2-27) (EM-CO-140a.2)

ENERGY MANAGEMENT

(302-1) (302-2) (302-3) (POJK51-F.6) (POJK51-F.7) (E-03)

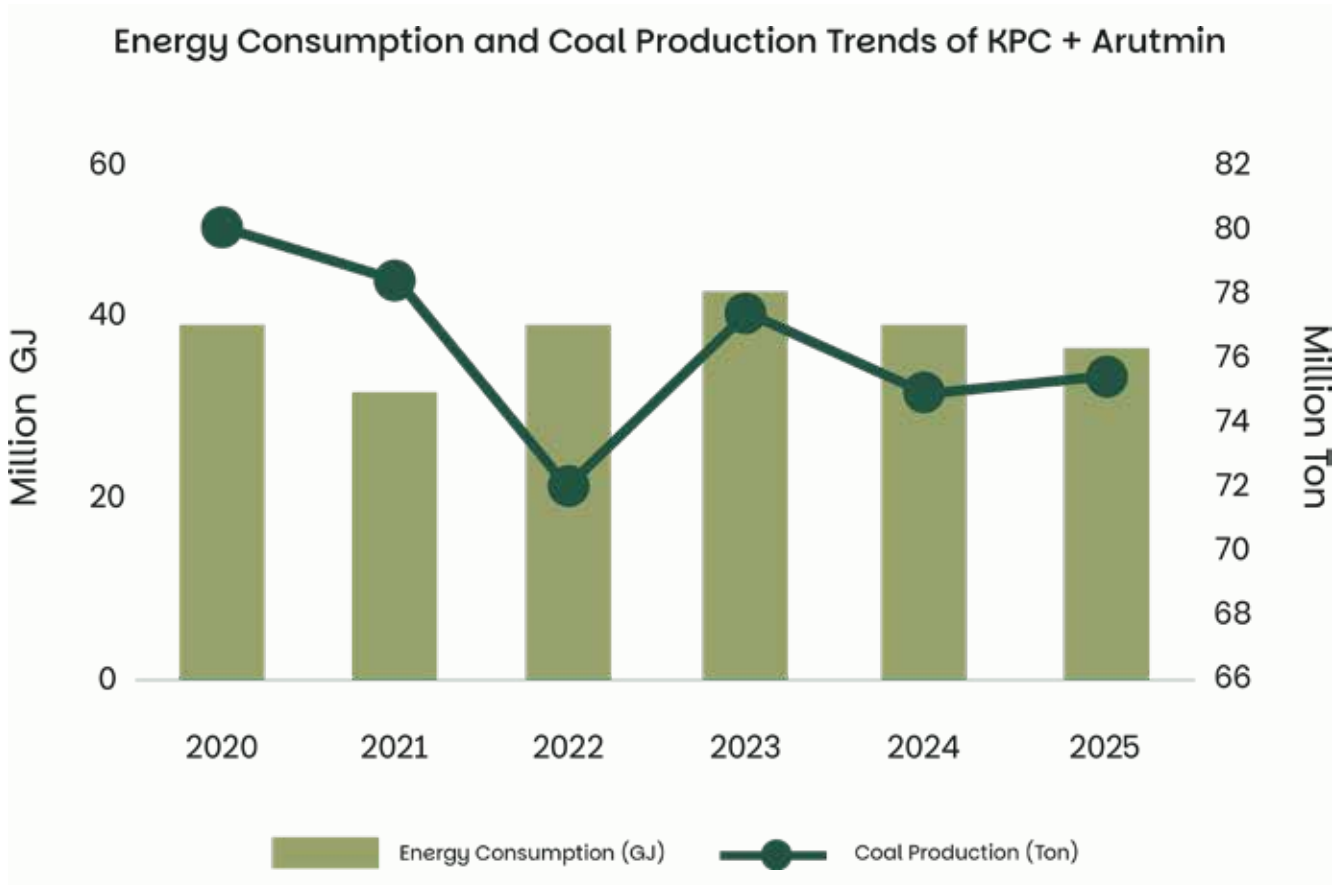
Energy Governance

Energy management is implemented through policies, operational control systems, and regular energy performance monitoring across all business units. The Company's energy policy serves as the basis for implementing energy efficiency programs, including optimizing fuel and electricity use across mining, transportation, and coal processing operations. The implementation of this policy is supported by energy consumption monitoring, periodic energy performance evaluations, and the development of energy-efficiency initiatives through the adoption of more efficient technologies and improved operational practices.

As part of this commitment, the Company's main business units have set annual energy efficiency targets. KPC has set an energy efficiency target of **1,000,000 GJ** per year as stated in its updated Energy Policy. Meanwhile, Arutmin Indonesia has set an energy efficiency target of **492,514 GJ** per year. This target serves as a reference in the planning and implementation of various energy efficiency programs aimed at reducing energy consumption intensity while supporting improvements in the Company's environmental and operational performance.

Through systematic energy management, the company strives to improve energy efficiency, reduce operating costs, and contribute to reducing greenhouse gas emissions across all its operations.

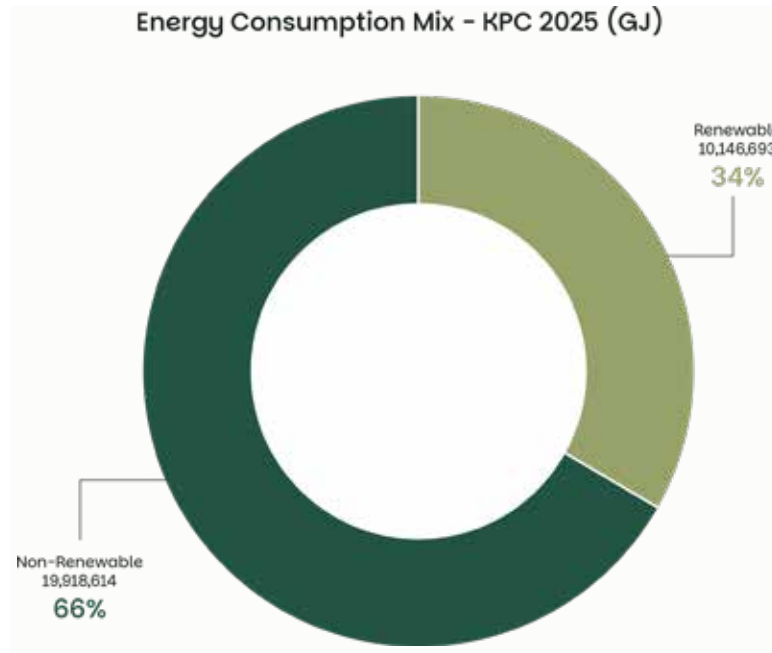
Energy Consumption and Intensity 2025 (302-1) (302-2) (302-3) (POJK51-F.6) (E-03)



In 2025, the combined energy consumption of KPC and Arutmin operations totaled **37,608,994 GJ**. This energy was used to support various mining operations, ranging from overburden removal and material transportation to coal processing and other supporting activities in the mining area.

With combined coal production reaching **74,781,742 tons**, the company's energy intensity was **0.50 GJ** per ton in 2025. This achievement reflects the company's efforts to maintain energy efficiency through operational optimization and the implementation of energy-efficiency programs across all business units.

Details of energy consumption for each business unit are presented in the following table.



Fuel	Unit	2025		2024		2023	
		Total	GJ*	Total	GJ*	Total	GJ*
Renewable Energy							
Biodiesel B40	Liter	311,245,695	10,146,610	307,682,859	10,030,461	350,005,075	11,410,166
Solar Power Plants	kWH	23,178	83	23,178	83	23,178	83
Total Renewable Energy		-	10,146,693	-	10,030,545	-	11,410,249
Non-renewable Energy							
Diesel Fuel	Liter	473,721,058	17,053,958	571,411,024	20,570,797	661,284,040	23,806,225
Gasoline	Liter	810,026	26,812	876,429	29,010	925,302	30,627
Coal for Power Plant	Ton	161,797	2,807,875	153,591	2,681,858	133,224	3,317,272
Purchased Electricity from PLN	MWh	8,324	29,969	4,555	16,400	2,329	8,386
Total Non-renewable Energy		-	19,918,614	-	23,298,064	-	27,162,511
KPC Total Energy Consumption		-	30,065,307	-	33,328,609	-	38,572,760**

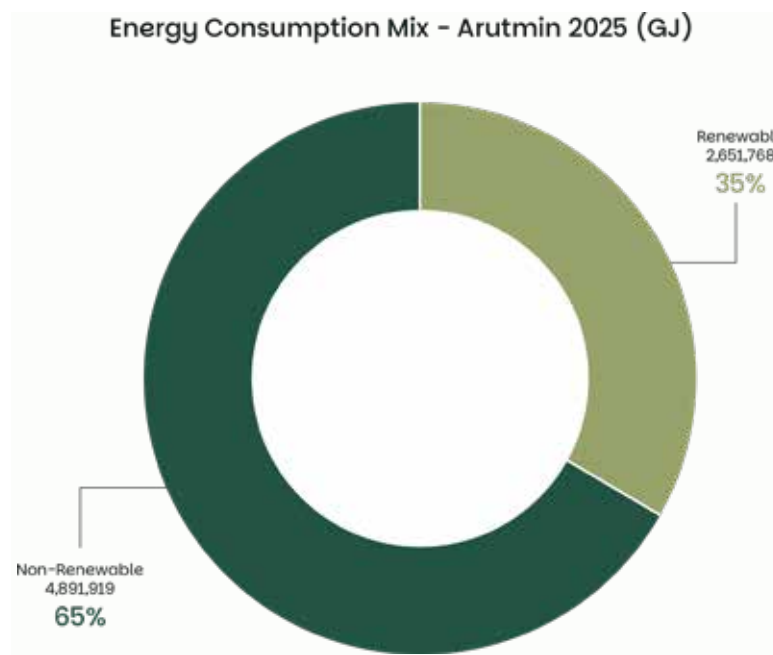
Energy Intensity						
Metrics	2025		2024		2023	
	Total	Unit	Total	Unit	Total	Unit
Coal Production Volume	53,500,000	Ton	54,999,872	Ton	53,454,837**	Ton
Coal Revenue	56,581	Billions Rp	70,432	Billions Rp	75,567	Billions Rp
Energy Intensity (Energy per Unit of Production)	0.56	GJ/Ton	0.61	GJ/Ton	0.72	GJ/Ton
Energy Intensity (Energy per Revenue)	531	GJ/ Billions Rp	473	GJ/ Billions Rp	510	GJ/ Billions Rp

Note:

* Conversion factors:

2006 IPCC Guidelines for National Greenhouse Gas Inventories; Ministry of Environment (2012) Guidelines for Conducting the, Book II, Volume 1. 1 liter of high-speed diesel = 0.036 GJ, 1 ton of coal = 18.9 GJ, 1 liter of B-30 biodiesel = 0.037 GJ

** Restating information due to improved calculations



Fuel	Unit	2025		2024		2023	
		Total	GJ*	Total	GJ*	Total	GJ*
Renewable Energy							
Biodiesel B35	Liter	73,634,053	2,650,826	62,141,336	2,237,088	60,903,500	2,192,526

Fuel	Unit	2025		2024		2023	
		Total	GJ*	Total	GJ*	Total	GJ*
Solar Power Plants	kWH	-	942	-	-	-	-
Total Renewable Energy		-	2,651,768	-	2,237,088	-	2,192,526
Non-renewable Energy							
Diesel Fuel	Liter	132,106,796	4,755,845	124,235,148	4,472,465	143,332,250	5,159,961
Electricity Purchased from PLN	MWh	37,798	136,075	31,016	111,658	23,103	83,173
Total Non-renewable Energy		-	4,891,919	-	4,584,123	-	5,243,134
Arutmin Total Energy Consumption		-	7,543,687	-	6,821,211	-	7,435,660

Energy Intensity						
Metrics	2025		2024		2023	
	Total	Unit	Total	Unit	Total	Unit
Coal Production Volume	21,281,742	Ton	19,505,728	Ton	24,324,645	Ton
Coal Revenue	18,524	Billions Rp	19,350	Billions Rp	-**	Billions Rp
Energy Intensity (Energy per Unit of Production)	0.35	GJ/Ton	0.35	GJ/Ton	0.31	GJ/Ton
Energy Intensity (Energy per Revenue)	407.19	GJ/ Billions Rp	352.52	GJ/ Billions Rp	-**	GJ/ Billions Rp

Note:

*Conversion factors:

2006 IPCC Guidelines for National Greenhouse Gas Inventories; Kementerian Lingkungan Hidup (2012) Pedoman Penyelenggaraan Inventarisasi Gas Rumah Kaca Nasional, Buku II Volume 1., 1 Liter High Speed Diesel = 0,036 GJ, 1 Ton Coal = 18,9 GJ, 1 Liter Biodiesel B-30 = 0,037 GJ

** Not reported in the given period

ENERGY MANAGEMENT IN MINING OPERATIONS

Energy Efficiency Programs (305-5) (POJK51-F.7) (POJK51-F.12) (EM-CO-110a.2)

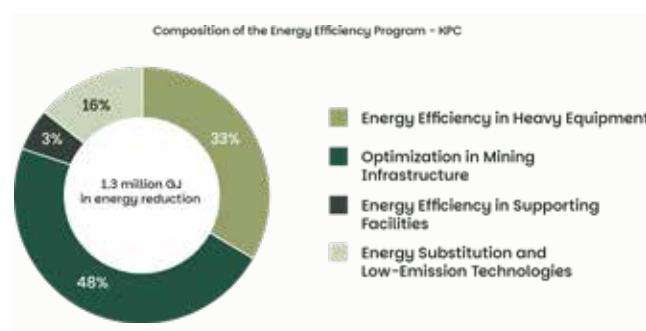
We have established four priority programs in energy management to reduce Scope 1 and 2 emissions, namely energy efficiency in heavy equipment, optimization of mining infrastructure, energy efficiency in mining support facilities, and substitution of low-emission energy and technology.

These four programs continue to be tested for feasibility and refined to ensure optimal achievement. The performance related to energy efficiency and electrification in the production processes of KPC and Arutmin can be seen in the following table:

KPC Energy Efficiency in 2025

1,294,784 GJ

KPC's energy efficiency decreased by 31% in 2025 compared to the previous year.



KPC's efficiency energy decreased driven by a combination by a combination of more challenging operational conditions. Actual haul road grades at the SPE Pit area exceeded planned grades by approximately 3%, requiring heavier fuel consumption from mining equipment to maintain operational throughput. Compounding this, higher traffic density within the SPE Pit area further increased overall fuel consumption. Additionally, mining activity at the MOD area was scaled back to minimum operational levels during the year, which reduced the scope of energy efficiency initiatives that could be implemented in that area and limited their overall contribution to the Company's energy efficiency performance.

The largest contribution to KPC's energy efficiency achievements in 2025 came from the mine infrastructure optimization program, which accounted for around 48% of total energy efficiency, equivalent to a 621,496 GJ reduction in energy consumption. This program focuses on improving the efficiency of material transportation systems and operational infrastructure management to reduce fuel consumption in coal and overburden transportation activities.

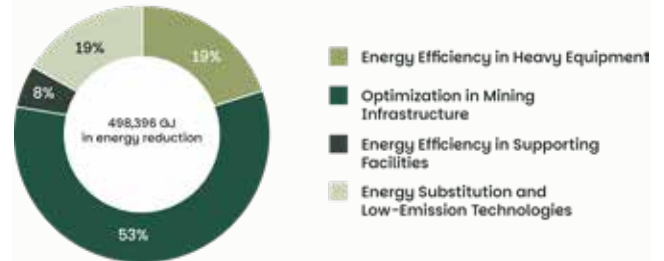
Some of the key initiatives in this program include replacing coal transportation by truck with the Overland Conveyor (OLC) 2 system, utilizing conveyors from the pit to the processing facility, and the Muara Wahau Road Diversion (MWRD), which is designed to improve the efficiency of mine transportation routes. In addition, KPC implements the MINE (Mining Infrastructure Navigation and Evaluation) application to support digital monitoring and evaluation of mining infrastructure, thereby helping optimize transport route planning and energy use during operational activities.

Arutmin Energy Efficiency in 2025

498,396 GJ

Arutmin's energy efficiency in 2025 increased by 0.7% compared to the 2024 achievement of 495,165 GJ.

Composition of the Energy Efficiency Program - Arutmin



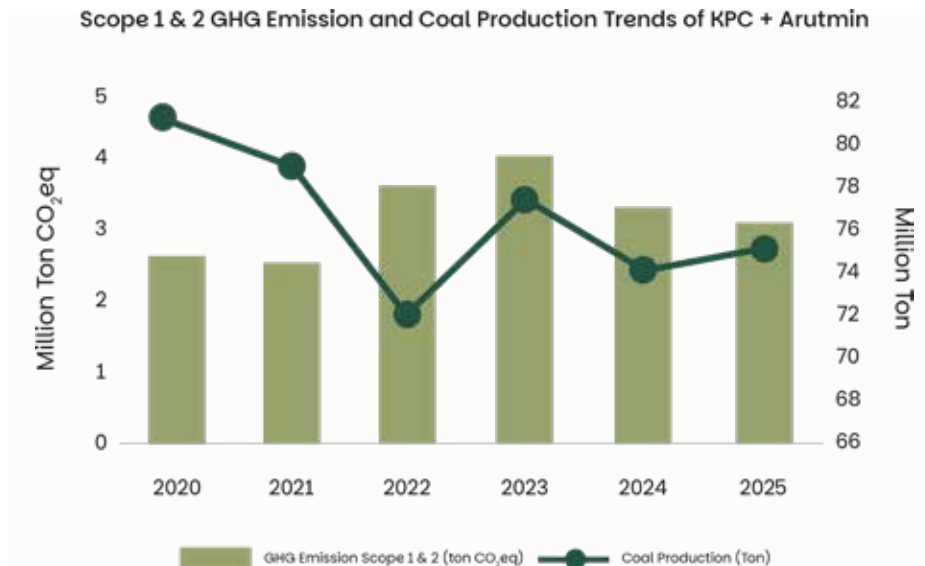
The largest contribution to Arutmin's energy efficiency achievements in the reporting year came from the mine infrastructure optimization program, which accounted for approximately **53%** of total energy efficiency, equivalent to a reduction of **265,061 GJ** in energy consumption. This program focused on improving the efficiency of material transportation systems, coal processing, and operational infrastructure management to reduce energy requirements in mining activities.

A number of initiatives supporting this program included implementing the Coal Crushing Limit System (CCLS) to optimize coal processing, optimizing In Pit Disposal (IPD) to minimize overburden transportation distances, and using Overland Conveyors (OLC) to replace truck transportation of coal. In addition, Arutmin has also upgraded its hauling roads to toll hauling roads to improve material transportation efficiency, implemented Real Time Slope Stability Monitoring (RTS) to support the optimization of transport distances, and transformed its barging system from a telescopic chute to a swivel chute to improve operational efficiency in the coal loading process.



GHG EMISSIONS FOOTPRINT

(305-1) (305-2) (305-4) (POJK51-F.11) (EM-CO-110a.1) (E-01)
(E-02)



Note:

- In 2020–2021, KPC has not yet conducted an inventory of direct emissions from Land Use, Land Use Change and Forestry (LULUCF).
- Arutmin has conducted an inventory of direct emission from LULUCF emissions in 2025.

In 2025, the total greenhouse gas (GHG) emissions from Scope 1 and Scope 2 of the combined operations of KPC and Arutmin were recorded at **3,389,204 tons of CO₂e**. With total coal production reaching **74,781,742 tons**, the company's GHG emission intensity was recorded at **0.045 tons of CO₂e** per ton of coal produced. This emission intensity indicator describes the emission efficiency of the company's operational activities per ton of coal produced.

In line with Regulation of the Minister of Environment of the Republic of Indonesia No. 12 of 2012 concerning Guidelines for Calculating Emissions from Oil and Gas Industry Activities, the Company systematically records and calculates GHG emissions as part of its efforts to manage environmental impacts and improve transparency in sustainability reporting. In more detail, the GHG emissions footprint from KPC and Arutmin's operations in 2025 is recorded as follows: (305-1) (305-4) (POJK51-F.11) (E-01) (E-02) (S2.29a)

KPC's Scope 1 and 2 Emissions

2,770,759 Ton CO₂eq

Decreased by 10% from 2024

KPC's Methane Emission

1.774,33 Ton CO₂eq

Of methane emission of 0.08% of the total Scope 1 Emission.

KPC

Source	Unit	2025		2024		2023	
		Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq
Scope 1							
Stationary Combustion (Generator Set and Boiler)							
Coal	Ton	161,797,03	281,848,54	153,591,00	266,512,40	133,223,77	320,324,062
Total Emission		-	281.848,54	-	266,512,40	-	320,324,062
Mobile Combustion (High Vehicle and Other Operational Vehicle)							
Diesel Fuel	Liter	473,702,697,16	1,267,895,59	571,395,518,60	1,529,290,28	661,269,372,98	1,769,829,81
Gasoline	Liter	810,026,00	1,864,74	876,429,00	2,017,48	925,302,00	2,129,98
Biodiesel B40	Liter	311,233,630,84	720,878,53	307,674.509,40	712,592,77	349,997,312,02	810,614,94
Total Emission		-	1,990,638,85	-	2,243,900,53	-	2,582,574.74
Processing (B3 Waste Incineration)							
Diesel Fuel	Liter	18,361,24	49,15	15.505,75	41,50	14,667,02	39,26
Biodiesel B40	Liter	12,063,76	27,94	8.349,25	19,34	7,762,98	17,98
Total Emission		-	77,09	-	60,84	-	57,23
Fugitive Emissions (Air Conditioner, Refrigerator)							
R22	Kg	258,47	467,83	356,32	644,94	549,00	993,69
R32	Kg	109,29	73,77	158,59	107,05	67,30	45,43
R134a	Kg	1,70	2,43	6,60	9,44	6,00	8,58
R404A	Kg	4,60	18,04	25,20	98,83	14,00	54,91
R410A	Kg	16,90	34,10	41,80	84,35	8,50	17,15
Total Emission		-	596,18	-	944,61	-	1,119,76
Direct Emissions of Land Use, Land Use Change and Forestry (LULUCF)							
Land clearing (deforestation)	Ha	1,310,30	488,274,56	1,487,15	554.176,53	2.236,40	833,379,55
Land conversion	Ha		-		-		-
Total Emission		-	488,274,56	-	554,176,53	-	833,378,55
Total Scope 1		-	2,761,435,22	-	2,511,418,38	-	2,904,075,80
Scope 2							

Source	Unit	2025		2024		2023	
		Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq
Purchased Electricity from PLN	kWh	8,324,774,00	9,323,75	4,555,521,00	5,102,18	2,329,436,00	2,608,97
Total Scope 2		-	9,323,75	-	5,102,18	-	2,608,97
Total Emissions Scope 1 and 2		-	2,770,758,96	-	3,070,697,10*	-	3,740,064,32*

Emissions Intensity (E-02)						
Metric	2025		2024		2023	
	Total	Unit	Total	Unit	Total	Unit
Coal Production Volume	53,500,000,17	Ton	54,999,871,81	Ton	53,454,837,02**	Ton
Coal Revenue	56,581	Billions Rp	70.432,00	Billions Rp	75,567,00	Billions Rp
GHG Emissions Intensity (GHG per Unit of Production)	0,05	Ton CO ₂ eq / Ton	0,06*	Ton CO ₂ eq / Ton	0,07*	Ton CO ₂ eq / Ton
GHG Emissions Intensity (Emissions per Revenue)	48,97	Ton CO ₂ -eq / Billions Rp	35,73	Ton CO ₂ -eq / Billions Rp	38,47	Ton CO ₂ -eq / Billions Rp

Note:

Emission factors:

2006 IPCC Guidelines for National Greenhouse Gas Inventories; Ministry of Environment (2012) Guidelines for Conducting the, Book II, Volume 1.

* Restating information due to an increase in emissions resulting from land clearing in 2023 and 2024

** Restating information due to improved calculations

The detailed GHG emissions data for Arutmin Scope 1 and 2, along with energy intensity, are presented in the following table. (305-1) (305-4) (POJK51-F.11) (E-01)

Arutmin's Scope 1 and 2 Emissions

618,445 ton CO₂eq

Increased of 22% from 2024. The increase is mainly influenced by the increase in production volume, as well as the addition of emission sources from the LULUCF sector, which reported in 2025.

Arutmin's Methane Emission

566 ton CO₂eq

of methane emission or 0.15% of the total Scope 1 Emission.

Arutmin

Source	Unit	2025		2024		2023	
		Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq	Total	Ton CO ₂ -eq
Scope 1							
Stationary Combustion (Generator Set and Boiler)							
Coal	Ton	-	-	-	-	-	-
Total Emission		-	-	-	-	-	-
Mobile Combustion (High Vehicle and Other Operational Vehicle)							
Diesel Fuel	Liter	132,106,796	390,109	124,235,148	353,391	143,332,250	388,249
Gasoline	Liter	-	-	-	-	-	-
Biodiesel B35	Liter	73,634,503	140,318	62,141,336	127,111	60,903,500	155,764
Total Emission		-	530,427	-	480,502	-	544,013
Processing (B3 Waste Incineration)							
-	-	-	-	-	-	-	-
Total Emission		-	-	-	-	-	-
Fugitive Emissions (Air Conditioner, Refrigerator)							
AC	Unit	414	1,795	394	1,710	-	-
Total Emission		-	1,795	-	1,710	-	-
Direct Emissions of Land Use, Land Use Change and Forestry (LULUCF)							
Land clearing (deforestation)	Ha	203	56,848	-	-	-	-
Land conversion	Ha	-	-	-	-	-	-
Total Emission		-	56,848	-	-	-	-
Total Scope 1		-	589,070	-	482,212	-	544,013
Scope 2							
Purchased Electricity from PLN	kWh	37,789,503	29,375	31,016,211	24,105	23,103,611	17,955
Total Scope 2		-	29,375	-	24,105	-	17,955
Total Emissions Scope 1 and 2		-	618,445	-	506,317	-	561,968

Emissions Intensity (E-02)						
Metric	2025		2024		2023	
	Total	Unit	Total	Unit	Total	Unit
Coal Production Volume	21,281.742	Ton	19,505,728	Ton	24,324,645	Ton
Coal Revenue	18,524	Billions Rp	19,350	Billions Rp	-*	Billions Rp
GHG Emissions Intensity (GHG per Unit of Production)	0,029	Ton CO₂eq / Ton	0,026	Ton CO₂eq / Ton	0,023	Ton CO₂eq / Ton
GHG Emissions Intensity (Emissions per Revenue)	33,39	Ton CO₂-eq / Billions Rp	26,17	Ton CO₂-eq / Billions Rp	-*	Ton CO₂-eq / Billions Rp

Note:

Emission factors:

2006 IPCC Guidelines for National Greenhouse Gas Inventories; Ministry of Environment (2012) Guidelines for Conducting the, Book II, Volume 1; Ministry of Energy and Mineral Resources (2018) Greenhouse Gas (GHG) Emission Factors for the Electricity Interconnection System. Electricity Emission Factor Grid Barito= 113 ton CO₂/MWh

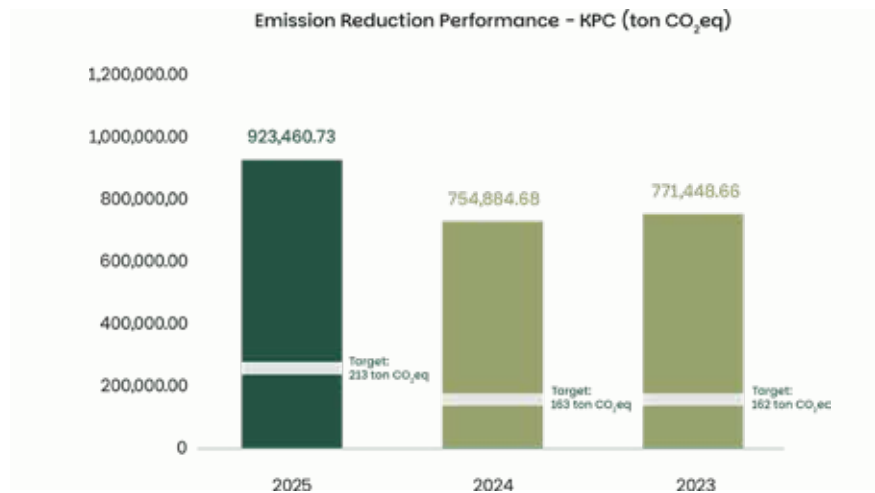
* Not reported in the given period

KPC and Arutmin currently report greenhouse gas (GHG) emissions from direct operational activities (Scope 1) and indirect emissions from electricity consumption (Scope 2). In line with BUMI's preparation for phased early adoption of IFRS S1 and IFRS S2 in 2026, the Company will progressively enhance its emissions disclosure, including methodology development, data readiness, and reporting processes for relevant Scope 3 emissions categories in accordance with applicable reporting standards and IFRS S2 transition relief provisions. (305-3)

At the national level, carbon tax regulations and the emissions trading system (ETS) are governed by Law No. 7 of 2021 on the Harmonization of Tax Regulations (HPP) and Minister of Energy and Mineral Resources Regulation No. 16 of 2022 on the Implementation of Carbon Economic Value in the Power Generation Subsector. However, its implementation has only begun in the coal-fired power plant (PLTU) sector. (EM-CO-110a.1)

GHG EMISSIONS REDUCTION PROGRAM

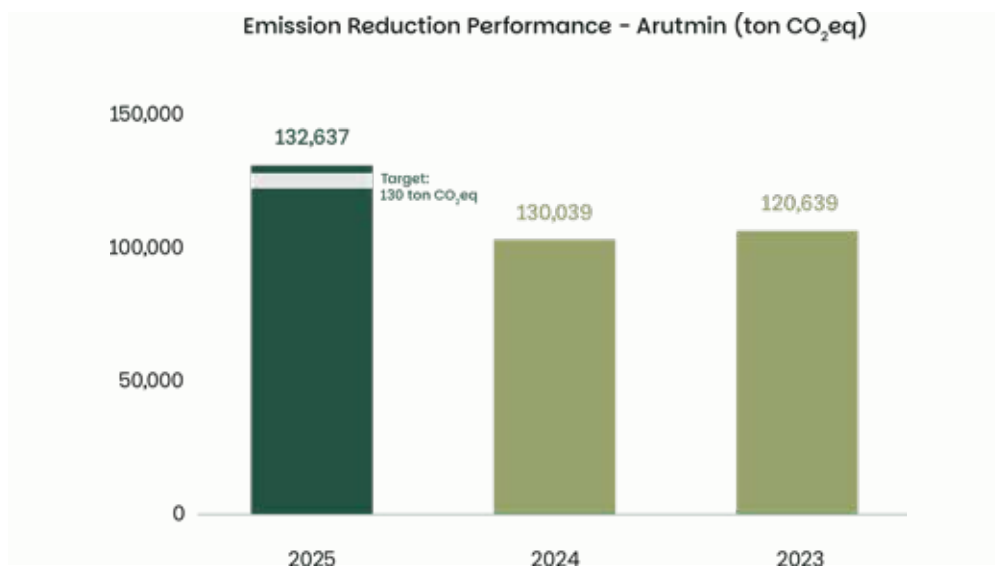
(305-5) (POJK51-F.12) (E-07) (EM-CO-110d.2)



Note:

Restating of data for 2024 and 2023 due to the addition of GHG emission inventories from revegetation activities in those years.

In 2025, KPC successfully reduced emissions by **923,460.73 tons of CO₂e**, exceeding the annual target of **213,480.10 tons of CO₂e**. This figure reflects the combined effect of operational emissions reduction initiatives, such as fuel efficiency, equipment optimization, and conveyor systems, as well as carbon sequestration from mature revegetation areas. (E-07)



In 2025, Arutmin successfully reduced emissions by **132,637 tons of CO₂e**, exceeding its annual target of **130,032 tons of CO₂e**. Several operational initiatives supported this achievement, including the IPD acceleration optimization program, the use of Overland Conveyors (OLC) in coal transportation to reduce fuel consumption in the transport fleet, and the implementation of the Fleet Management Monitoring System (SIMON FEMA), which helped improve the efficiency of heavy equipment use and fuel consumption in operational areas.

AIR EMISSIONS MANAGEMENT

(305-7)

Air emissions from KPC and Arutmin's operational activities have been identified to include particulate matter, SO₂, NOx, CO, and Hg, which originate from generator sets (gensets), coal-fired power plants (CFPPs), and ANFO boilers. To ensure compliance with applicable environmental regulations, the company regularly monitors emission quality through periodic testing conducted twice a year, once a year, and once every three years on all stationary emission sources, according to their type and capacity.

Based on test results throughout the reporting year, all equipment has met applicable air emission standards. Emissions from gensets comply with the provisions of Minister of Environment and Forestry Regulation No. 11 of 2021, emissions from PLTU comply with the provisions of Minister of Environment and Forestry Regulation No. P.15/Menlhk/Setjen/Kum.1/4/2019, while emissions from ANFO boilers comply with the provisions of Minister of Environment Regulation No. 07 of 2007.

The following table presents the air emission loads for KPC and Arutmin in 2025. (305-7)

KPC

Parameter	Emission Load (thousand metric tons)		
	2025	2024	2023
Total Particulate Matter	0.101	0.086	0.111
Sulfur Dioxide (SO ₂)	0.741	0.626	0.707
Nitrogen Oxides	0.626	0.426	0.699
Carbon Monoxide (CO)	0.011	0.011	0.012
Mercury (Hg)	0.000009	0.000006	0.000006

Arutmin

Parameter	2025 Emission Load (thousand metric tons)
Total Particulate Matter	5.85x10 ⁻¹⁰
Sulfur Dioxide (SO ₂)	3.45x10 ⁻¹⁰
Nitrogen Oxides	1.57x10 ⁻⁸
Carbon Monoxide (CO)	2.67x10 ⁻¹⁰

Note:

*Not monitored (no obligations)

WATER CONSERVATION

(303-1) (303-2) (303-3) (303-4) (303-5) (POJK51-F.8)
(EM-CO-140a.1) (E-04)

Water Management

BUMI and all of its business units understand the importance of responsible water resource management. These efforts are carried out through the implementation of water use efficiency, ensuring that water extraction is carried out with consideration of water resource availability and the needs of other users, as well as treating mine wastewater, including acid mine drainage and effluent, before it is discharged into receiving water bodies. Throughout the reporting period, there were no incidents of non-compliance with the company's water quality management. (EM-CO-140a.1)

Water management at KPC is regulated through the Clustering System Water Quality and Quantity Management SOP and the Midterm Scale Mine Water Management SOP. Meanwhile, at Arutmin, water management is carried out in accordance with the Water Efficiency and Pollutant Load Reduction Policy, with targets adjusted to each site's operational conditions.

The level of water scarcity in KPC's operational areas, both in Sangatta and Bengalon, is classified as low to very low. This condition is supported by high rainfall in the company's operational areas throughout the reporting year. Based on rainfall depth calculations for 2025, rainfall totals were 2,695.52 mm in Sangatta and 2,614.62 mm in Bengalon. The relatively high rainfall availability indicates that KPC's operational areas are not in areas with significant water pressure. Nevertheless, the Company continues to implement responsible water management practices through monitoring water use, optimizing the use of mine water, and managing drainage and sedimentation systems to ensure the sustainability of water resources around its operational areas. (303-1) (303-3) (EM-CO-140a.1)

Water Stress Exposure

Location	Water Stress Category	Score
Sangatta - KPC	Low	0
Bengalon - KPC	Low	0
Satui - Arutmin	Low	0
Senakin - Arutmin	Low	0
Percentage of Operational Areas with Water Scarcity Exposure		0%

The detail of KPC's water use throughout 2025 is presented as follows: (303-1) (303-3) (303-4) (303-5) (POJK51-F.8) (EM-CO-140a.1) (E-04)

KPC

Water Withdrawal

Water Source	Description	Total (megaliter)
Surface water: river, dam, and rainwater	Domestic needs: offices and employee housing. As well as mining operations: road watering and vehicle washing	8,063.85
Third-party water	-	-
Groundwater	Domestic use: office buildings and employee camps	550.16
Seawater	Fire hydrant system, cooling system	13,336.90
Total Water Withdrawal		21,950.92

Water Discharge

Water Destination	Description	Total (megaliter)
Surface water	Water discharged into rivers and lakes	835,279.60
Third-party	Water used by PDAM	2,771.31
Groundwater	Through water seepage into the ground	-
Seawater	Water discharged into the sea or coastal areas	21,143.10
Total Water Discharge		859,194.01

Water Consumption

Usage	Description	Total (megaliter)
Mining operations, domestic use, and others	Water that is partially returned to the environment after use evaporates into the atmosphere, is carried away with materials or products, or is lost through other processes.	21,950.92

Total Water Consumption	21,950.92
Water Consumption Intensity	
Water Consumption (megaliter)	21,950.92
Coal Production (Ton)	53,500,000.17
Water Consumption Intensity (megaliter/ton)	0.00041

Note:

- Mine wastewater comes from rainwater runoff, so it cannot be compared to water abstraction
- * Total consumption adopts Equation 4 in ICMM Water Reporting: Good Practice Guide (2021)

The detail of Arutmin's water use throughout 2025 is presented as follows: (303-1) (303-3) (303-4) (303-5) (POJK51-F.8) (EM-CO-140a.1) (E-04)

Arutmin

Water Withdrawal		
Water Source	Utilization	Total (megaliter)
Surface water: river, dam, and rainwater	Domestic usage	438.30
Third-party water	Domestic usage	3.16
Groundwater	Domestic usage	48.29
Rainwater	Domestic usage	0.51
Total Water Withdrawal		490.26
Water Discharge		
Water Destination	Description	Total (megaliter)
Surface water	Water discharged into rivers and lakes	22,484.60
Third-party	Water used by PDAM	-
Groundwater	Through water seepage into the ground	-
Seawater	<i>Water discharged into the sea or coastal areas</i>	-
Total Water Discharge		22,484.60
Water Consumption		
Usage	Description	Total (megaliter)
Mining operations, domestic use, and others	Water that does not return to the environment after use because it evaporates into the atmosphere, is carried away with materials or products, or is lost due to other processes.	490.26
Total Water Consumption		490.26

Water Consumption Intensity

Water Consumption (megaliter)	490.26
Coal Production (Ton)	21,281,742
Water Consumption Intensity (megaliter/ton)	0.000023

Note:

* Total consumption adopts Equation 4 in ICMM Water Reporting: Good Practice Guide (2021)

KPC's 2025 Water Reuse and Recycle Achievements

6,583.23 megaliter

increased by 44% from 2024.

Arutmin's 2025 Water Reuse and Recycle Achievements

104.51 megaliter

Decreased by 29% from 2024.

The detailed of water efficiency programs by KPC in 2025 are presented as follows:

KPC

No	Water Reuse and Recycle Program	Total (m ³)
1	Utilization of mine water for coal washing processes at the coal preparation plant.	61,027.27
2	Utilization of mine water for equipment washing processes in the workshop.	1,304,689.30
3	Utilization of mine water as a replacement for groundwater for mess and office needs.	247,701.26
4	Provision of clean water for PDAM Kudungga by utilizing mine water (community water supply).	2,217,049.60
5	Utilization of mine water as raw material for DEMIN WATER production at the 3x18 MW power plant.	186,902.00
6	Rainwater harvesting by utilizing post-mining lakes as a substitute for potable water used for vehicle washing.	327,958.00
7	Implementation of a sluice gate system at the Asparaga settling pond to reserve water for community needs.	2,909.70
8	Optimization of the condensate storage tank (CST) functions as a water treatment tank for power plant boiler needs.	35,936.16
9	Utilization of J Void water as a replacement for groundwater for nursery needs.	19,844.00
10	Increasing the clean water capacity of PDAM Kudungga by utilizing mine water (community water supply).	554,262.40
11	Utilization of mine water for industrialization activities in Tango Delta	1,624,954.00
Total		6,583,233.69

The detailed of water efficiency programs by Arutmin in 2025 are presented as follows:

Arutmin Water Efficiency Program

No	Program	Total (m ³)
1	Automatic faucet	3,732
2	Minimizing raw water overflow into the sea using an automatic floating water machine system	2,616
3	Modification of the water supply dust suppression system using the GULALI method (Reuse of Wastewater from Settling Ponds)	10,250
4	Utilization of runoff for DSS and conveyor cleaner	9,746
5	Utilization of Dugan ROP reject water for clean water supply	13,494
6	Use of sprinklers for watering seedling areas	608
7	RETRO WATERFILL	5,458
8	Reuse Wastewater as a Solvent for Lime and Alum	7,280
9	Tonnage-Based Coal Watering System	2,694
10	Substitution of borefield wells with floating water pumps utilizing water from the Manggis post-mining pond for clean water	2,886
11	Water recycle washing pad	2,254
12	Hauling road sprinkler	43,492
Total		104,510



POLLUTION CONTROL THROUGH MINE AND DOMESTIC WASTEWATER MANAGEMENT

(303-2) (POJK51-F.13) (POJK51-F.14)

KPC and Arutmin regularly monitor water quality parameters in compliance with applicable regulations and legislation, including the Decree of the Minister of Environment No. 113 of 2003 and the Governor Regulation of South Kalimantan No. 36 of 2008. (303-2) (POJK51-F.14)

At KPC, river water quality is monitored quarterly. Wastewater in the port area originates from coal stockpile activities, the Steam Power Plant (PLTU), and the Temporary Storage Facility (TPS) for coal ash (FABA). Wastewater from the coal stockpile and TPS FABA is managed through sedimentation ponds, while wastewater from the power station is treated through a wastewater treatment facility. (303-2)

Meanwhile, at Arutmin, wastewater quality management is carried out through a tiered sedimentation pond system, divided into two sections: a flow-control pond to manage water quantity (flow rate) and a labyrinth pond to manage the quality of discharged water.

Highlight Effluent Management 2025 (EM-CO-140a.2)

KPC

18,695.62 Ton (Lime) & 12,152.56 Ton (Alum)

The amount of material used to manage mine water quality to achieve quality standards. (POJK51-F.13)

66 Compliance points. (POJK51-F.14)

706 Water samples were sent to an environmental laboratory, with 100% of the assessment results remaining below the quality standards.

Arutmin

1,165 Ton (Lime), 748 Ton (Alum) & 4 Ton (Flokulan)

The amount of material used to manage mine water quality to achieve quality standards. (POJK51-F.13)

43 Compliance points. (POJK51-F.14)

21,583 Water samples were sent to an environmental laboratory, with 100% of the assessment results remaining below the quality standards.

MINIMIZATION OF ENVIRONMENTAL IMPACTS WITH RECLAMATION AND REVEGETATION OF POST-MINING LAND AND BIODIVERSITY CONSERVATION

(POJK51-F.9) (POJK51-F.10) (101-1) (101-2) (101-4)

Biodiversity Conservation Governance

The KPC Special Mining Permit (IUPK) area is located in the districts of North Sangatta and Bengalon in the north, and South Sangatta and Rantau Pulung in the south. This operational area is also crossed by three major rivers, namely the Sangatta River on the south side and the Bengalon and Lembak Rivers on the north side. In addition, KPC's operational area is located between two conservation areas with high biodiversity values, namely Kutai National Park and the mangrove area along the coast of the Makassar Strait.

Considering this ecological sensitivity, KPC implements SOP HSE_ENV_MSE2_06_DOC_SOPi_009 (Ver 4.0) on Biodiversity Management to ensure that all operational activities do not threaten the sustainability of biodiversity around the operational area. In addition, KPC and Arutmin have each established a Biodiversity Policy that affirms the company's commitment to preventing biodiversity loss and supporting efforts to restore affected ecosystems through sustainable biodiversity management and protection. (101-2) (101-5) (POJK51-F.9) (EM-CO-160a.1)

Meanwhile, Arutmin operates in Block 6 of Kalimantan, covering several areas in southeastern Kalimantan and the northern tip of Pulau Laut. The IUPK area is not located within or adjacent to any high-biodiversity conservation zones. Arutmin manages five open-cut coal mines: Senakin, Satui, Batulicin, Asamasam, and Kintap. All mining sites are strategically located near Arutmin's port facility, NPLCT, situated on the northern coast of Pulau Laut. Arutmin has established a Biodiversity Policy with tailored programs specific to each site.

With the open-pit mining method, both KPC and Arutmin pose risks of adverse environmental and biodiversity impacts. Identification of risks and strategies for managing disturbed land can be seen in the following table: (101-4) (POJK51-F.9) (EM-CO-160a.2) (EM-CO-160a.3)

Mining Activities	Environmental Risk and Impact	Mitigation
Land clearing	Risk of landslides, increased sedimentation which causes flooding, and disruption of flora and fauna.	<ul style="list-style-type: none"> Plans submission for mining openings, preparing facilities and infrastructure for erosion and sedimentation control, identification of flora and fauna species, clearing of vegetation, stripping and management of soil layers of the root zone in accordance with the approved annual plan. Identification of local plants before land clearing for propagation in the nursery. Topsoil storage which will then be reused when the reclamation area is ready.
Excavation of overburden Coal Washing and Stockpiling	<ul style="list-style-type: none"> Landscape changes, groundwater pollution, air pollution, increased erosion and sedimentation. Generating acid mine drainage (AMD). 	<ul style="list-style-type: none"> Watering on mine roads is done using water and a dust binder. Formation of embankment slopes, construction of drainage canals and erosion control structures, and spreading of root-zone soil.

Biodiversity Impact	KPC	Arutmin
Acid Mine Drainage (AMD)		
Percentage of mine sites where acid mine drainage is predicted to occur.	Based on Geochemical Study Data with PAF – NAF Percentage overall is 77-23%. Related to Acid Mine Water Management, KPC applies the Encapsulation method during the operational process of overburden embankments to minimize the potential for AAT formation.	20% (Site Asamasam)

Biodiversity Impact	KPC	Arutmin
Percentage of mine sites where acid mine drainage is: actively mitigated.	The Encapsulation method is applied 100% to operational stockpiling of overburden.	
Percentage of mine sites where acid mine drainage is: under treatment or remediated.	It is carried out on 100% of sedimentation ponds that exhibit AMD formation characteristics.	
Coal Reserves		
Percentage of proved coal reserves in or near sites with protected conservation status or endangered species habitat.	0%	0%
Percentage of probable coal reserves in or near sites with protected conservation status or endangered species habitat.	0%	0%

Biodiversity Condition in KPC (POJK51-F.9) (101-5) (101-6) (101-7) (101-8) (EM-CO-210a.1) (EM-CO-210a.2)

		Site Sangatta	Site Bengalon
Direct causes of biodiversity loss			
Land and sea use change	Size of converted ecosystem (total disturbed) (Ha)	31,578.89	7,843.5
	Cut-off date or reference date	31 Desember 2031	31 Desember 2031
	Ecosystem type before conversion	Secondary Dryland Forest	Secondary Dryland Forest
	Ecosystem type after conversion	Mining	Mining

		Site Sangatta	Site Bengalon
Exploitation of natural resources: Wild species	Wild species*	<p>APL Area:</p> <ul style="list-style-type: none"> • Trees • Shrubs and small trees • Climbers and lianas • Herbs and grasses • Ferns • Carnivorous Plant 	<p>Production Forest area:</p> <ul style="list-style-type: none"> • Dipterokarpa Trees • Commercial hardwood trees • Pioneer forest trees • Mixed tropical forest trees <p>APL Area:</p> <ul style="list-style-type: none"> • Trees • Shrubs and small trees • Climbers and lianas • Herbs and grasses • Ferns • Carnivorous Plant
	Number of wild species	104	104
	Risk of species extinction	<p>CR : Critically Endangered</p> <p>EN : Endangered</p> <p>NT : Near Threatened</p> <p>LC : Least Concern</p>	<p>CR : Critically Endangered</p> <p>EN : Endangered</p> <p>NT : Near Threatened</p> <p>LC : Least Concern</p>
Exploitation of natural resources: Water	Water withdrawal (m ³)	21,950,916.87	
	Water consumption (m ³)	21,950,916.87	
Pollution	Types of pollutants	-	-
	Amount	-	-
Ecosystem conditions			

		Site Sangatta	Site Bengalon
Ecosystem 1	Ecosystem size (IUPK concession) (Ha)	APL: 49,465.90 Ha	APL: 11,452.71 Ha KHP: 624.39 Ha
	Base year of the ecosystem	Year of Commencement of Operations (January 1, 1992)	Year of Commencement of Operations (January 1, 1992)
	Reporting period	2025	2025
Benefits derived from ecosystems (ecosystem services)			
Water	Types of utilization	River water extraction for mining operations, dust irrigation, and PDAM raw water	River water extraction for mining operations and dust irrigation
	Beneficiary	The Company and local communities	The Company and local communities
Wood	Types of utilization	Use of timber from concession areas for company operations	Use of timber from concession areas for company operations
	Beneficiary	The Company	The Company
Carbon Sequestration	Types of utilization	Natural rainforests sequester carbon emissions generated by the company's operations	Natural rainforests sequester carbon emissions generated by the company's operations
	Beneficiary	Companies, local communities, indigenous peoples	Companies, local communities, indigenous peoples
Spiritual and cultural value	Types of utilization	Traditional rituals, prayers, and meditation	Traditional rituals, prayers, and meditation
	Beneficiary	Indigenous peoples, local communities	Indigenous peoples, local communities

Keterangan:

*Sumber Amdal 2021 KPC, LHC IPPKH

HIGHLIGHT BIODIVERSITY CONSERVATION 2025

(304-3) (POJK51-F.10)

KPC

1,310.30 ha

Hectares of land were cleared in 2025, bringing the cumulative total of cleared land to 39,422.39 hectares.

1,277.29 ha

Rehabilitated land increased by 4% from 2024.

1,121,895

Total planting and 151,018 total replanting in 2025.

86%

Survival rate of revegetation on reclaimed land that is more than 9 years old.

Arutmin

202.96 ha

Hectares of land were cleared in 2025.

328.97 ha

of land have been reclaimed in 2025.

274,361

Trees were successfully planted in 2025.



Based on the 2024 Biodiversity Assessment, **77%** of KPC's reclamation areas aged over 9 years have achieved a Shannon index above 1 (moderate biodiversity), confirming the effectiveness of habitat recovery and post-mining ecosystem stability.



Protection of Flora and Fauna Species at KPC (POJK51-F.10) (101-4)

Mammals Category		Birds Category	
Species Name	Category	Species Name	Category
Bekantan (<i>Nasalis larvatus</i>)	EN	Elang Tikus (<i>Elanus caeruleus</i>)	LC
Rusa Sambar (<i>Rusa Unicolor</i>)	VU	Elang Bondol (<i>Haliastur Indus</i>)	LC
Kijang Muncak (<i>Muntiacus Muntjak</i>)	LC	Elang Hitam (<i>Ictinaetus Malayensis</i>)	LC
Kucing Kuwuk (<i>Prionailurus Bengalensis</i>)	LC	Elang Tiram (<i>Pandion haliaetus</i>)	LC
Kucing Batu (<i>Pardofelis Marmorata</i>)	NT	Elang Brontok (<i>Nisaetus cirrhatus</i>)	LC
Orangutan (<i>Pongo Pygmaeus</i>)	CR	Elang-Laut Dada-Putih (<i>Haliaeetus leucogaster</i>)	LC
Owa Kalawat (<i>Hylobates Muelleri</i>)	EN	Pecuk-Ular Asia (<i>Anhinga Melanogaster</i>)	NT
Trenggiling (<i>Manis Javanica</i>)	CR	Kangkareng Perut-Putih (<i>Anthracoceros albirostris</i>)	LC
Pelanduk Napu (<i>Tragulus Napu</i>)	LC	Kangkareng Hitam (<i>Anthracoceros malayanus</i>)	NT
Beruang Madu (<i>Helarctos Malayanus</i>)	VU	Bangau Tongtong (<i>Leptoptilos javanicus</i>)	NT
Description: CR = <i>Critically Endangered</i> Kritis atau sangat terancam punah EN = <i>Endangered</i> Terancam punah VU = <i>Vulnerable</i> Rentan NT = <i>Near Threatened</i> Hampir terancam LC = <i>Least Concern</i> Risiko rendah		Alap-Alap Capung (<i>Microhierax fringillarius</i>)	LC
		Burung-Madu Sepah-Raja (<i>Aethopyga Siparaja</i>)	LC
		Paok Hijau (<i>Pitta sordida</i>)	LC
		Serindit Melayu (<i>Lorigulus galgulus</i>)	LC
		Betet Ekor Panjang (<i>Psittacula longicauda</i>)	VU
		Kipasan Belang (<i>Rhipidura Javanica</i>)	LC
		Tiong Emas (<i>Gracula Religiosa</i>)	LC

Keterangan:

- Based on the Flora and Fauna Biodiversity Monitoring and Evaluation Report in the Mining Area of PT KPC, 2024
- Protected status refers to the Regulation of the Minister of Environment and Forestry No. P.106/MENLHK/SETJEN/KUM.1/12/2018 concerning Protected Plant and Animal Species.
- Categories are based on the International Union for Conservation of Nature (IUCN).

PROTECTED HABITAT BY KPC

BUMI's biodiversity and protected habitat initiatives extend beyond active mining areas and form part of the Company's broader responsibility to support landscape-level environmental stewardship. These programs help protect important habitats, restore ecological function, and support biodiversity outcomes in areas connected to the Company's operating footprint and stakeholder commitments. This work strengthens BUMI's environmental credibility by showing that biodiversity management is not limited to regulatory compliance inside mine sites, but also includes practical conservation and restoration efforts that contribute to ecosystem resilience and community environmental value.

Payau Park Conservation Area

This area ($\pm 1.63 \text{ km}^2$) has been an ex-mining area since 1998 with various developments being carried out so that it can become a life-support ecosystem and habitat for orangutans. From November 2013 to August 2014, research was conducted on the presence of orangutans. This research identified 13 different individuals, 4 adult males, 4 adult females, 2 adolescents and 3 babies. Each individual is identified by its facial markings, and given names, such as Cassia (adult female, Sura's mother), Sura (male baby, baby Cassia), Clotaria (adult female, mother Croton and Usara), Usara (male baby), Croton (adolescent), Sri (adult female, Falca mother), Falca (baby, Sri child), Ujang (adult female), Meremia (juvenile female), Chiko (adult male), Bruno (adult male), Botak (adult male), TP-1 (adult male).

A variety of ages and sexes, such as adults, adolescents, children, babies, males and females, some even pregnant, is a characteristic of a healthy demographic structure. On direct observation for ± 1 year, orangutans generally look quite fat and do not show malnutrition. The obesity rate is a simple way to assess the condition of animal populations. In 2019, monitoring was carried out again, it was found that Meremia individuals (in 2013/2014 were still teenagers) had babies, as a sign of the success of KPC's Orangutan conservation in providing habitat that could support the life of orangutans. This area is also inhabited by at least 48 species of birds, with a biodiversity index of 3.65 and has 4 protected species, namely: Striped Fantail (*Rhipidura javanica*), King's Sunbird (*Aethopyga siparaja*), Green Pitta (*Pitta sordida*), Malayan Parakeet (*Loriculus galgulus*).

Pinang Dome Conservation Area

Most of this conservation area is young secondary forest, with an area of $\pm 9.69 \text{ km}^2$. Some of KPC's efforts in this area include internal recognition of the area as conservation areas, securing the area, making observation paths, restoring and enriching it, research and collaboration. Now the area has a variety of fauna, including beruk (*Macaca nemestrina*), muncak deer (*Muntiacus muntjak*), hedgehogs (*Hystrix brachyura*), coconut squirrels (*Callosciurus notatus*), horned napu (*Tragulus napu*), tercat squirrel (*Tupaia picta*), Orangutan (*Pongo pygmaeus morio*).

Kini kawasan tersebut telah memiliki beragam fauna, diantaranya Beruk (*Macaca nemestrina*), kijang muncak (*Muntiacus muntjak*), landak raya (*Hystrix brachyura*), bajing kelapa (*Callosciurus notatus*), pelanduk napu (*Tragulus napu*), tupai tercat (*Tupaia picta*), Orangutan (*Pongo pygmaeus morio*).

This area is also inhabited by at least 49 species of birds, with a biodiversity index of 3.69 and has 3 protected species, namely: Striped Fantail (*Rhipidura javanica*), King's Sunbird (*Aethopyga siparaja*), Green Pitta (*Pitta sordida*).

Murung and Swarga Bara Arboretum Conservation

Murung Arboretum is a post-mining area, covering an area of ± 0.24 km². In this area, there are many orangutan nests. KPC then enriches the area with various types of food and now the Arboretum has been inhabited by various types of fauna, such as the muncak deer (*Muntiacus muntjak*), orangutans (*Pongo pygmaeus morio*), coconut squirrels (*Callosciurus notatus*), horn napu (*Tragulus napu*), honey bear (*Helarctos malayanus*). Several types of flora are also found in this area including dozens of *Shorea* sp species and several endemic species in Kalimantan.

This area is also inhabited by at least 52 species of birds, with a biodiversity index of 3.73 and has 4 protected species, namely: Striped Fantail (*Rhipidura javanica*), King's Sunbird (*Aethopyga siparaja*), Green Pitta (*Pitta sordida*), Malayan Parakeet (*Lorigulus galgulus*).



Tanjung Bara Mangrove Conservation Area

This area covers ± 3.83 km². It stretches for $\pm 9,571.94$ m along the Aquatic and Tanjung Bara coastlines. Massive exploitation of mangroves has made this area a fortress for vital mangrove biodiversity. Dominated by mangroves (*Rhizophora* spp) and pedada (*Sonneratia alba*), this area becomes a suitable habitat for various fauna.

The carrying capacity of the Tanjung Bara mangrove conservation area as a proboscis monkey (*Nasalis larvatus*) habitat is quite good. The area can support life, provide space for shelter and food. Overall, it provides shelter for 2 groups of proboscis monkeys totaling ± 50 individuals. There is at least 19 Oriental pied hornbills of various ages.

This area is inhabited by at least 69 species of birds, with a biodiversity index of 3.99 and has 5 protected species, including: Striped Fantail (*Rhipidura javanica*), King's Honeybird (*Aethopyga siparaja*), Green Paok (*Pitta sordida*), Malayan Parakeet (*Lorigulus galgulus*), Dragonfly Falcon (*Microhierax fringillarius*).

Tanjung Bara Conservation Area

The Tanjung Bara Conservation Area is geographically located in 0°32' 12.66" – 0°34' 2.44" North and 117°36' 21.04" – 117°39' 6.01" East. This area covers ± 5.02 km², which is inhabited by ± 58 species of birds, with a biodiversity

index of 3.82 and has 5 protected species, including: Striped Fantail (*Rhipidura javanica*), King's Sunbird (*Aethopyga siparaja*), Malayan Parakeet (*Lorigulus galgulus*), Dragonfly Falcon (*Microhierax fringillarius*).

Arboretum Conservation Area

The Tanjung Pemancingan Arboretum is located in the NPLCT coal port, covering an area of 5.05 hectares. Plants in this conservation area include protected endemic Kalimantan plants, namely the Ulin plant. Moreover, there are also other plants such as agarwood, Halaban, jackfruit, acacia, Sungkai, Waru gunung and Pelantan.

Coral Reef Conservation Area

In 2019, KPC carried out a Coral Reef Monitoring Program and Artificial Coral Reef Initiation Site in the East Kutai Waters location in collaboration with the East Kutai Agricultural College (STIPER). The series of activities consisted of increasing the capacity of Reef Check EcoDiver for local divers, monitoring coral reefs using the Reef Check method, surveying artificial reef initiation sites, creating and lowering artificial reefs, and monitoring and maintaining artificial reefs. The series of activities were carried out as an effort to preserve coral reefs. Coral reef data collection includes: Fish Indicator, Invertebrates and Damage Impacts, Basic Substrate.

In 2023, artificial reef monitoring was conducted at South Marker. Regular monitoring and maintenance accompany efforts to rehabilitate coral reefs with artificial structures. Monitoring is carried out to determine the success rate of these rehabilitation efforts, both in terms of coral attachment and growth, as well as the emergence of marine life around the artificial reefs. Monitoring is accompanied by maintenance of the artificial reefs, namely by reducing biota that can hinder growth and sustain coral life. Thus, this monitoring and maintenance can help optimize coral growth. This monitoring is divided into two parts, artificial coral reef monitoring in 2019 and 2023. Next monitoring would be conducted in 2026.



Data Collection of Coral Growing on Artificial Reef Structures 2019



Maintenance and recording of biota found around artificial reefs 2023

Arutmin's Protected Flora and Fauna

BATULICIN SITE

Cultivation of Meratus Orchids with Tissue Culture

Issue:

Conventional cultivation techniques, such as shoot growth, stem cuttings, and the limited keiki system, are insufficient to keep up with the extinction rate of the Meratus Orchid.

Initiative:

Cultivation has been replaced with tissue culture. By the end of 2024, a total of 2,610 Meratus Orchids have been successfully propagated using this method.



SENAKIN SITE

Habitat Conservation of White Forehead Lutung (*Presbytis Frontata*), Red Lutung (*Presbytis Ribucunda*), and Sambar Deer (*Cervus Unicolor*)

Issue:

White Forehead Lutung, Red Lutung, and Sambar Deer are classified as Vulnerable species by the IUCN.

Initiative:

Collaborating with the Balai Konservasi Sumber Daya Alam (BKSDA) Kalimantan Selatan to protect Cagar Alam Teluk Kelumpang (CATK), the natural habitat of White Forehead Lutung.



NPLCT SITE

Captivity of Sambar Deer (*Cervus Unicolor*) and Coral Reefs Conservation

Issue:

Rusa Sambar is classified as a Vulnerable species by the IUCN. Meanwhile, port activity might threaten the coral reefs.

Initiative:

In collaboration with the Balai Konservasi Sumber Daya Alam (BKSDA), 14 Rusa Sambar have been successfully placed in a 2,500 m² conservation enclosure. Additionally, five (5) species of coral reefs have successfully cultivated.



KINTAP SITE

Coral Reef Conservation using Bioreef Block

Issue:

Threat of coral reefs bleaching due to climate change.

Initiative:

By the end of 2024, a total of 80 Bioreeftek structures have been installed.



MANAGEMENT AND UTILIZATION OF WASTE

(306-1) (306-2) (306-3) (306-4) (306-5) (POJK51-F.13)
 (POJK51-F.14) (POJK51-F.15) (EM-CO-150a.1) (EM-CO-150a.2)
 (EM-CO-150a.3) (EM-CO-150a.4) (EM-CO-150a.5) (EM-CO-150a.6)
 (EM-CO-150a.7) (EM-CO-150a.8) (E-05)

Waste Management Governance

Both hazardous (B3) and non-hazardous (non-B3) waste must be managed properly to prevent adverse impacts on human health and ecosystems, particularly through potential contamination of groundwater or surface water. Waste management at KPC is regulated under the Waste Management Guidelines version 5.2, while at Arutmin, it is governed by Policy on Hazardous and Non-Hazardous Waste Reduction and Utilization. (306-1) (306-2) (EM-CO-150a.8) (POJK51-F.14)

Hazardous Waste (B3) Management

KPC's management of hydrocarbon materials and hazardous waste (B3) includes temporary storage at designated facilities (TPS), utilization, treatment through incineration and bioremediation, and transfer to licensed third-party waste management providers. Currently, KPC operates six temporary storage facilities (TPS), consisting of five B3 waste TPS in the Sangatta area and one B3 waste TPS in the Bengalon area.

Meanwhile, all hazardous waste (B3) generated by Arutmin is first stored at B3 waste TPS within the legally permitted time frame before being handed over to licensed transporters and processors authorized by the Ministry/Environmental Agency. KPC and Arutmin do not produce tailings; instead, they manage acid mine drainage. (EM-CO-150a.3) (306-5)

Hazardous waste management is reported quarterly to the Ministry of Environment/Environmental Management Agency (KLH/BPLH) and the Regional Environmental Agency. Throughout 2025, our business operations did not cause any waste spills that impacted the community. As a result, there were no administrative sanctions or fines related to environmental management violations. (306-2) (306-3) (POJK51-F.14) (POJK51-F.15) (EM-CO-150a.7)

B3 Waste Balance Table 2025 (306-3) (306-4) (POJK51-F.13) (EM-CO-150a.2) (EM-CO-150a.4) (EM-CO-150a.5) (EM-CO-150a.5) (E-05)

KPC

NO	Type of Hazardous Waste	Entry (Ton)		Output (Ton)			Remaining (Ton)
		Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party	
1	Oily Rags	10.28	387.89	-	-	393.07	5.10
2	Oily Filter	6.90	632.79	-	22,94	591.58	25.17
3	Oily Hoses	3.71	322.12	-	-	314.62	11.21
4	Medical Waste	0.01	4.18	-	4.14	-	0.05
5	Sysmex	0.04	0.62	-	-	0.64	0.02
6	Cobas Waste	0.16	1.74	-	-	1.84	0.06
7	H ₂ O ₂ Waste	1.55	8.33	-	-	8.00	1.88
8	Used Grease	1.89	50.02	-	-	51.71	0.20
9	Used Accumulator	18.01	345.13	-	-	342.16	20.98
10	Used Toner	0.15	0.46	-	-	0.60	0.003
11	Toxic Waste	0.13	4.13	-	-	4.18	0.08
12	Used Solvent	0.20	0.96	-	-	1.16	-
13	Contaminated Water	0.10	0.49	-	-	0.59	-
14	Used Coolant	0.60	61.30	-	-	61.90	-
15	Expired Chemical	-	0.37	-	-	0.37	-
16	Used Oil Traffo	-	-	-	-	-	-
17	Used Avtur	0.04	0.36	-	-	0.36	0.04
18	Used Resin	-	0.15	-	-	0.15	-
19	Expired Paint	-	0.21	-	-	0.21	-

NO	Type of Hazardous Waste	Entry (Ton)		Output (Ton)			Remaining (Ton)
		Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party	
20	Expired Medicine	0.023	0.16	-	-	0.18	-
21	Developer X-Ray	-	-	-	-	-	-
22	Used Magnesium	0.051	0.12	-	-	0.17	-
23	Sludge IPAL	-	-	-	-	-	-
24	Contaminated Goods	0.01	0.52	-	-	0.53	-
25	Used Pozzoloth	-	-	-	-	-	-
26	Sludge Waste	30.90	186.25	-	-	208.37	8.78
27	Incinerator Ashes	-	3.77	-	-	3.77	-
28	Flue Gas Residue	-	-	-	-	-	-
29	Used Battery	0.003	0.24	-	-	0.24	0.01
30	Used TL Lamp	0.06	1.84	-	-	1.90	-
31	Contaminated pack	1.98	32.20	-	-	33.96	0.54
32	Electronic Waste	0.353	1.17	-	-	1.51	0.011
33	Used Oil	32.43	8,768.87	4,535.13	-	4,226.85	39.32
34	Sludge IPAL***	17.45	810.00	-	823.47	3.98	-
35	Used Hazardous IBC	-	1.13	-	-	-	1.13
Total hazardous waste (B3)		127.02	11,627.49	4,535.13	850.55	6,254.58	114.57

Arutmin

NO	Type of Hazardous Waste	Unit	Entry (Ton)		Output (Ton)			Remaining (Ton)
			Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party	
1	Used battery/ battery	Ton	-	62.82	-	4	58.82	0
2	Used filters from air pollution control facilities	Ton	-	76.38	-	20	56.38	0
3	Used oily rags and the like	Ton	-	119.32	-	39	80.32	0

NO	Type of Hazardous Waste	Unit	Entry (Ton)		Output (Ton)			Remaining (Ton)
			Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party	
4	B3 contaminated waste	Ton	-	18.67	-	-	18.67	0
5	Used lubricating oil	Ton	-	1,521.38	-	149	1,372.38	0
6	B3 Packaging	Ton	-	0.30	-	-	0.30	0
Total B3 Waste		Ton	-	1,800.07	-	212	1,800.07	0

KPC's 2025 Recycled Hazardous Waste

5,386 ton

Of hazardous waste was reused and recycled in 2025, representing 46% of the total hazardous waste generated during the year.

Arutmin's 2025 Recycled Hazardous Waste

212 ton

Of hazardous waste was reused and recycled in 2025, representing 12% of the total hazardous waste generated during the year.

REGISTERED NON-HAZARDOUS AND TOXIC (NON-B3) WASTE MANAGEMENT

Throughout 2025, the management of coal ash in the KPC area was carried out in accordance with the Technical Detail Document for Non-Hazardous Waste Storage and the Registered Technical Detail Document for Non-Hazardous Waste Utilization. Currently, KPC has two registered Temporary Storage Facilities (TPS) for non-hazardous waste. FABA is utilized as a substitute raw material for the production of paving blocks, concrete, aggregates for road base construction, low-grade coal raw material, and as a covering layer for Potential Acid Forming (PAF) materials. (306-1)

The management of Registered Non-Hazardous and Toxic Waste in KPC throughout 2025 can be found within the Balance Table of Registered Non-Hazardous and Toxic Waste as provided below.

KPC

NO	Type of Registered Non-Hazardous Waste	Unit	Entry		Output			Remaining (Ton)
			Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party	
1	Fly Ash	Ton	16,040.64	30,779.69	3,390.00	-	-	43,430.33
2	Bottom Ash	Ton	324.86	565,00	889.00	-	-	0.86
Total Waste		Ton	16,365.50	31,344.69	4,279.00	-	-	43,431.19

KPC General Waste (Non-Hazardous) in 2025 (306-3) (306-4) (POJK51-F.14)

KPC

NO	Type of Non-Hazardous Waste	Unit	Entry		Output			Remaining (Ton)
			Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party and/or Landfills	
1	Kitchen Waste	Ton	-	40.32	40.32	-	-	-
2	Scrap Paper	Ton	4.99	4.97	7.36	-	-	2.60
3	Leaf Waste	Ton	-	79.80	79.80	-	-	-
4	Wooden Pallets	Ton	2.59	7.68	5.61	-	-	4.66
5	Used Tires	Ton	-	3,324.00	779.06	-	-	2,544.94
6	Iron Waste	Ton	-	928.20	0.65	-	-	927.55
Total Non-Hazardous Waste		Ton	7.58	4,384.96	912.79	-	-	3,479.75

Arutmin

NO	Type of Non-Hazardous Waste	Unit	Entry		Output			Remaining (Ton)
			Starting Balance	Generation	Reuse	Recycle	Delivery to Third Party and/or Landfills	
1	Organic Waste	Ton	-	53.49	-	-	-	53.49
2	Used Wooden Pallets	Ton	-	7.37	4	-	-	3.37
3	Used Tires	Ton	-	1,040.55	6	-	-	1,034.55
4	Scrap Paper	Ton	-	4.24	2	-	-	2.24
5	Plastic Bottle	Ton	-	4.81	2	-	-	2.81
6	Used Conveyor Belt	Ton	-	1,232.98	31	-	-	1,201.98
7	Used Drums	Ton	-	27.49	-	-	-	27.49
8	Air Filter	Ton	-	9.32	3	-	-	6.32
9	Used Cardbox	Ton	-	6.45	-	-	-	6.45
10	Used HDPE Pipe	Ton	-	106.32	-	-	-	106.32
Total Non-B3 Waste		Ton	-	2,493.02	48	-	-	2,445.02

KPC's 2025 Reused Non-Hazardous Waste

14%

of the total registered non-hazardous waste generated, or the equivalent of 4,279.00 tons of coal ash that has been reused.

21%

of the total municipal waste generated—equivalent to 912.79 tons—the following materials have been recycled: kitchen waste, used paper, leaf litter, wooden pallets, used tires, and scrap metal.

Arutmin's 2025 Reused Non-Hazardous Waste

0.02%

of total non-hazardous waste, equivalent to 39 tons, has been reused. This waste includes used tires and conveyor belts that are used as coastal erosion barriers, mine road barriers, and materials for mine drainage systems.

ECO-FRIENDLY MATERIAL USAGE

(POJK51-F.5) (POJK51-F.14)

As a company engaged in coal mining, the company's main products naturally do not come from materials categorized as environmentally friendly. However, the company strives to implement operational practices that optimize the use of materials with low environmental impact. These efforts include recycling waste materials, using low-emission fuels, and utilizing materials that can reduce potential environmental pollution.

This initiative is part of the company's commitment to improving resource efficiency, reducing waste generation, and minimizing the carbon footprint of coal mining activities.

The following are details of the use of environmentally friendly materials by KPC and Arutmin in 2025. (POJK51-F.5)

KPC

Material	Category	Usage	Unit	2025
Biodiesel B40	Low-emission fuel	Vehicle and incineration fuel	Liter	311,245,695
Electric vehicle/ EV	Non-emission vehicle	Coal/overburden transport	Number of vehicle	61 unit
Fly ash & bottom ash	Reuse of non-hazardous materials	Raw materials for PAF cover layer	Ton	4,279

Arutmin

Material	Category	Usage	Unit	2025
Biodiesel B35	Low-emission fuel	Operational vehicle fuel	Liter	73,634,053
Electric vehicle/ EV	Non-emission vehicle	Coal/overburden transport	Number of vehicle	75 unit

Environmental Cost in 2025 (POJK51-F.4) (\$2.29e)

Business Units	Description	Unit	2025	2024	2023
KPC	Environmental Management Costs	USD	66,130,719.59	62,127,027.00	67,359,277.52
	Environmental Monitoring Costs	USD	1,851,003.77	2,063,896.27	1,632,036.37
Total Environmental Cost - KPC		USD	67,981,723.37	64,190,923.27	68,991,313.89
Arutmin	Environmental Management and Monitoring Costs	USD	9,695.225	7,867.706	11,699.452
Total Environmental Cost - Arutmin		USD	9,695.225	7,867.706	11,699.452

ENVIRONMENTAL COMPLAINT MECHANISM (POJK51-F.16) (EM-CO-210b.1)

Environmental issues affecting the surrounding community are communicated to the company through various channels, including written correspondence delivered directly to the office situated at the mine site, communication with village authorities, or engagement with the Community Development team. Complaint handling at KPC is governed by the SOP for Community Feedback, while at Arutmin, each site has implemented a SOP for Community Complaint Handling.

According to the 2025 Community Feedback System (CFS) report by KPC, there were four (4) community reports related to environmental issues, specifically water. All of these reports have been effectively addressed by KPC, and their status has been marked as closed. Meanwhile, at Arutmin, there were no environmental complaints arising from the company's operations or contractors. (POJK51-F.16)





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BUMI continues to strengthen its operational and business resilience by implementing climate change adaptation strategies to anticipate both the physical impacts and the transition impacts associated with climate change. In line with national policy dynamics, global climate commitments, and industry developments, to support the transition to a low-carbon economy.

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**STRENGTHENING CLIMATE
RESILIENCE**



NURSERI
KINERJA 10/10/11
KINERJA 1/35
KINERJA 1/35
KINERJA 1/35
KINERJA 1/35

MITIGATION AND ADAPTATION TO CLIMATE CHANGE IMPACTS

(S2.6) (S2.9) (S2.25) (S2.29) (POJK51-F.12) (POJK51-F.26) (E-06)

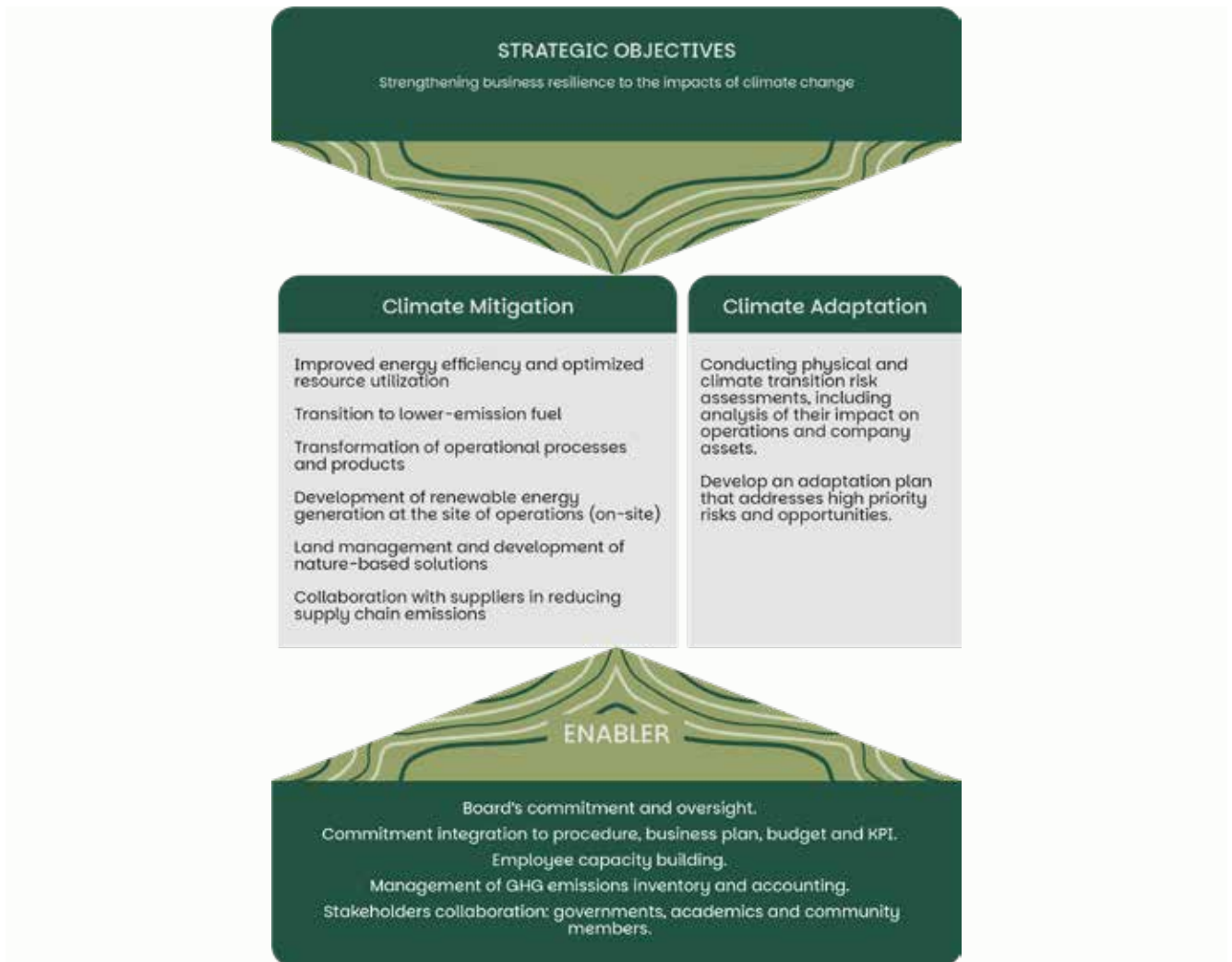
The company manages the impacts of climate change through an integrated approach that encompasses mitigation and adaptation efforts across all operational activities. Mitigation efforts focus on improving energy efficiency, optimizing fuel use, and strengthening the inventory and management of greenhouse gas emissions. Meanwhile, adaptation efforts are carried out by strengthening operational resilience against physical climate risks, particularly rainfall variability that could potentially affect slope stability, haul road conditions, and the sustainability of open-pit mining operations.

Additionally, KPC and Arutmin have integrated the management of these impacts into their risk management systems and business planning, including through regular monitoring of climate conditions, enhancing mining infrastructure capacity, and implementing operational procedures that adapt to extreme weather conditions. This approach is intended to support a more resilient, investable, and diversified business profile over time.

Governance Pillar (S2.6a) (S2.6b)

The Company implements strong governance to ensure that climate change-related risks and opportunities are managed in a structured and integrated manner with strategic decision-making processes. Climate change issues are monitored by the Board of Directors and management through the Company's risk management mechanisms, which include the identification, evaluation, monitoring, and reporting of climate risks and opportunities that could potentially affect operational sustainability and long-term performance. Considerations related to climate change are also integrated into business planning, risk management, and the implementation of sustainability strategies across all business units. Further information on the Company's governance structure and mechanisms can be found in the Governance chapter of this sustainability report.

Since 2024, BUMI has strengthened the identification and disclosure of material ESG risks and opportunities, progressing toward a more structured and decision-useful approach. In 2025, the Company further enhanced its climate risk methodology, data readiness, and governance frameworks to support the phased early adoption of IFRS S1 and IFRS S2 in 2026. These enhancements are intended to strengthen operational resilience, inform business planning and portfolio diversification, and improve transparency for management, investors, and other stakeholders.



STRATEGY AND RISK MANAGEMENT PILLARS

(S2.9a) (S2.9b) (S2.9c) (S2.9d) (S2.9e) (S2.25a) (S2.25b) (S2.25c)

Identification of Climate-Related Risks and Opportunities

BUMI regularly reviews climate-related risks and opportunities as part of strengthening climate adaptation and mitigation. In 2025, improvements were made to the methodology for identifying physical and transition risks. Risks are described based on operational exposure and potential financial impact on the company, not just in terms of general climate change hazards. The refined methodology is anchored in three key considerations:

1. Operational evidence, where rainfall analysis in the operating area shows that high precipitation is the factor that most affects the continuity of open pit mining production, particularly through its impact on slope stability, haul road conditions, and recovery time after extreme weather events.
2. Strategic context, namely the company's portfolio diversification strategy into non-coal sectors, which influences the priorities for managing transition risks in the long term.
3. Business and market exposure, where as a coal producer, the company's transition risk exposure is mainly related to global market demand dynamics and access to financing, compared to short-term carbon regulation pressures.

Risks are organized using a consistent structure that includes:



Based on this approach, BUMI has prioritized four climate risks considered most material to its business: rainfall and water variability as the principal physical risk, and access to capital, market transition, and carbon policy and pricing as the key transition risks. This prioritization reflects the company's operational experience, strategic direction, and exposure to evolving energy markets and financing expectations.

To further enhance disclosure quality, BUMI has begun integrating risk prioritization indicators that consider potential impacts on production, operational recovery costs, and the likelihood of occurrence within the business planning horizon. The assessment is aligned with the Company's planning cycle, covering short term (0–3 years), medium term (3–10 years), and long term (more than 10 years). (S1.30b) (S1.30c)

The planned early adoption of IFRS S1 and IFRS S2 will provide a more consistent and robust framework for assessing and communicating climate-related risks and opportunities across BUMI's portfolio, supporting resilience in core coal operations while enabling strategic diversification into non-coal commodities. BUMI views 2026 as an early adoption phase for sustainability-related financial disclosure. Over time, this is expected to support stronger management of climate-related risks and opportunities across existing and newly acquired assets.

Details of the climate-related risks and opportunities that have been identified are presented in the following table.

Climate-related Risks and Opportunities (\$2.9a) (\$2.9b) (\$2.9c) (\$2.9d) (\$2.9e) (\$2.25a) (\$2.25b) (\$2.25c)

Transition Risks (\$2.29b) (\$2.29d) (EM-CO-420a.3)

1. Capital Access
 Near Term

Risk Description	Opportunities	Financial Impacts	Management Response
<p>The global financial sector's commitment to decarbonization is tightening financing for the coal industry. Many financial institutions and institutional investors now apply ESG screening and climate-related due diligence in financing processes, which may limit coal mining companies' access to project financing, insurance, and institutional investment, particularly in international markets.</p>	<p>Strengthening climate risk governance and ESG transparency can reinforce lender and investor confidence, while supporting access to financing for responsible operations management, reclamation obligations, and long-term portfolio development.</p>	<p>This may increase the cost of capital and limit funding options for refinancing, expansion, or other strategic investment needs. Restricted access to international capital markets and potential increases in insurance premiums for coal mining assets may also reduce the Company's financial flexibility and financing competitiveness.</p>	<p>Maintain transparency in ESG disclosure and strengthen climate risk governance to support investor confidence and financing access. The Company also continues active engagement with financing partners regarding mine asset life cycles, reclamation commitments, and long-term portfolio development, while diversifying funding sources to reduce dependence on capital markets or specific lending groups.</p>

2. Market Transition
 Near Term

Risk Description	Opportunities	Financial Impacts	Management Response
<p>Global energy transition policies are changing long-term coal demand dynamics and creating structural market uncertainty.</p>	<p>Market transition is an opportunity to strengthen long-term</p>	<p>This may create revenue volatility and affect the long-term valuation of the Company's coal assets.</p>	<p>The Company responds to market transition risk through active business portfolio diversification into the critical minerals sector,</p>

This may affect production planning, investment decisions, and the long-term value outlook of coal assets, particularly as more countries integrate decarbonization targets into national energy policies.

business resilience through portfolio diversification into commodities with stronger prospects in a transitioning economy, while maintaining disciplined value management of existing coal assets.

Capital expenditure related to coal infrastructure may also face stranded asset risk if the energy transition progresses faster than current projections.

including the acquisition of gold and copper and bauxite mining operations and through coal downstream initiatives intended to strengthen margin resilience and support the long-term value of existing assets.

3. Carbon Policy and Pricing

 Medium Term

Risk Description	Opportunities	Financial Impacts	Management Response
<p>Developments in Indonesia's carbon pricing policy framework, including Presidential Regulation No. 98 of 2021, create the possibility of future emissions compliance obligations for the mining sector. In addition, developments in international emissions-related trade policies, including carbon border adjustment mechanisms, may create indirect compliance pressure on product competitiveness in export markets.</p>	<p>The Company continues to assess whether selected land restoration activities may create future carbon-project opportunities, subject to applicable regulation, methodology eligibility, robust additionality, verification requirements, and market conditions.</p>	<p>This may result in additional operating costs related to emissions compliance obligations, including carbon taxes on Scope 1 emissions from mining operations. Increased requirements for emissions measurement, reporting, and verification may also require additional investment in emissions management systems and regulatory compliance readiness.</p>	<p>The Company monitors developments in carbon pricing policies in Indonesia and emissions-related policies in key export markets, while strengthening emissions measurement, reporting, and verification capabilities to establish Scope 1 and 2 emissions baselines. In the near term, the response is focused on practical measures that support compliance readiness and operational performance, including fuel efficiency, optimized equipment and fleet usage, and fugitive emissions management.</p>


Physical Risks (\$2.29c)

4. Water and Rainfall Variability

Medium-long term

Risk Description	Opportunities	Financial Impacts	Management Response
<p>KPC and Arutmin, which operate in East Kalimantan and South Kalimantan, may be affected by increased intensity and frequency of extreme rainfall. Increased rainfall intensity can disrupt pit access, exceed drainage system capacity, deteriorate haul road conditions, and increase the risk of slope instability in mining areas and waste dumps.</p>	<p>Optimizing rainwater utilization can support operational water needs. In addition, these conditions encourage stronger operational resilience through the development of mine designs, equipment, and operating practices that are more robust under extreme weather conditions.</p>	<p>Heavy rainfall may result in operational disruptions in the form of unplanned production delays, reduced equipment availability, and accelerated damage to haul roads and pit infrastructure. Heavy rainfall may also lead to temporary operational shutdowns in certain periods and increase maintenance, water management, and infrastructure repair costs.</p>	<p>Management response is focused on strengthening operational resilience and site-level coordination. Key initiatives include enhancing drainage capacity based on projected rainfall scenarios, implementing wet weather procedures to ensure safety and minimize disruptions, and advancing real-time monitoring and nowcasting. In 2025, BUMI established a Rainfall Resilience Task Force to enable more proactive and coordinated disruption management.</p>

Note:

Priority Flags	Time Horizons	
 <p>Priority flags reflect the potential impact on production, recovery costs, and likelihood within the planning horizon.</p>	Near term	0-3 years
	Medium term	3-10 years
	Long term	10+ years

BUMI'S RAINFALL RESILIENCE TASK FORCE

In 2025, BUMI, working with its subsidiary KPC, established a Rainfall Resilience Task Force. The task force is at an early stage and is evaluating rainfall detection and nowcasting technology through operational trials to assess how well these tools can support production planning, reduce weather-related downtime, and improve safety and day-to-day decision-making. The results will help determine whether they provide a practical way forward for improving operational resilience and production performance.

This initiative reflects BUMI's broader climate risk management approach, prioritizing operational resilience and production stability in line with its IFRS S1 and IFRS S2 commitments. By demonstrating disciplined physical risk governance and stable operational performance, these efforts reinforce Bumi's diversification strategy and strengthen investor confidence.

METRICS AND TARGETS

(S2.29a) (S2.29b) (S2.29c) (S2.29d) (EM-CO-110a.2)

Global climate commitments under the Paris Agreement continue to shape expectations for emissions management and climate-related disclosure. For BUMI, the immediate priority is to manage emissions through practical, measurable actions while maintaining operational continuity and preparing the business for long-term portfolio transition. While BUMI has not established a formal Net Zero Emission target, the Company continues to strengthen emissions management through energy efficiency, operational optimization, emissions reduction initiatives, and diversification into minerals that support the energy transition. These efforts are complemented by a gradual emissions reduction over the mine life, consistent with declining coal reserves and responsible production planning. (E-06)

This approach allows BUMI to focus on credible delivery: reducing emissions intensity where operationally feasible, improving climate-related data and disclosure, and aligning future reporting with IFRS S1 and IFRS S2 readiness. The Company also monitors broader environmental metrics to enhance sustainability performance. Key metrics and targets are presented in the following table.

Kaltim Prima Coal (KPC)

Metrics	Target	Progress / 2025 Performance
GHG Emissions Reduction Scope 1 and 2	Reduction of 213,480.10 tons of CO ₂ eq by 2025	A reduction of 923,460.73 tons of CO ₂ eq, exceeding the 2025 target by 333%.
Energy Efficiency	Energy efficiency target of 1,000,000 GJ by 2025	Energy savings of 1,294,784 GJ by 2025

Arutmin

Metrics	Target	Progress / 2025 Performance
GHG Emissions Reduction Scope 1 and 2	Reduction of 130,032 tons of CO ₂ eq by 2025	Reduction of 132,637 tons of CO ₂ eq, exceeding 2% of the 2025 target.
Energy Efficiency	Energy efficiency target of 492,514 GJ in 2025	Energy efficiency of 498,396 GJ in 2025





10

**SUSTAINABLE COMMUNITY
DEVELOPMENT AND
EMPOWERMENT**



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BUMI’s community-focused programs are placing greater emphasis on measurable outcomes — including clean water access, improved health, livelihood development, and local economic resilience.

”

MANAGEMENT OF MATERIAL TOPICS:

(3-3) (2-23)



IMPACT OF MATERIAL TOPIC (3-3)

We understand that our business operations have the potential to affect the socio-economic dynamics of communities and cause changes in the environment. For us, these potentials are risks and impacts that need to be managed responsibly, professionally, and sustainably. Therefore, community development and empowerment efforts are our way of mitigating the risks and impacts that may occur during our business operations.



COMMITMENT & POLICIES (2-23) (S-11)

- CSR Policy 3.0
- KPC Community Development Policy
- Community Feedback SOP
- PT KPC PPM Fund Management SOP
- Community Feedback System Procedure
- SOP for Communication with Stakeholders – Arutmin Indonesia
- SOP for Handling Mass Demonstration



MANAGEMENT OF IMPACT

Companies need structured and professional management efforts to mitigate potential risks and impacts from their business operations. We implement this risk and impact management through the responsibilities of the Sustainability and Corporate Social Responsibility Department. Within these responsibilities, we integrate social aspects into the company's sustainability strategy. In addition, the implementation of Community Development and Empowerment programs is carried out by the External Affairs and Sustainability Division at PT Kaltim Prima Coal, and by the Safety, Health, Environment, and Community Department at PT Arutmin Indonesia.



PILLARS OF COMMUNITY DEVELOPMENT AND EMPOWERMENT (CDE) PROGRAM

BUMI places community empowerment and development as an integral part of its sustainability strategy. The Company believes that sustainable business growth can only be achieved when operational performance progresses in line with improvements in the quality of life of communities surrounding its operational areas. Therefore, social responsibility initiatives are designed to deliver measurable, relevant, and long-term impacts aligned with the Sustainable Development Goals (SDGs).

To ensure consistency and effectiveness, BUMI implements an integrated CSR management framework consisting of:

1. BUMI CSR Flagship.
2. BUMI CSR Strategic Framework.
3. BUMI CSR Management System.

Through this structured and sustainability-oriented approach, BUMI remains committed to contributing to resilient, empowered, and self-reliant communities while strengthening long-term harmonious relationships between the Company and surrounding stakeholders.



BUMI VISION IN IMPLEMENTING CSR (BUMI CSR FLAGSHIP)

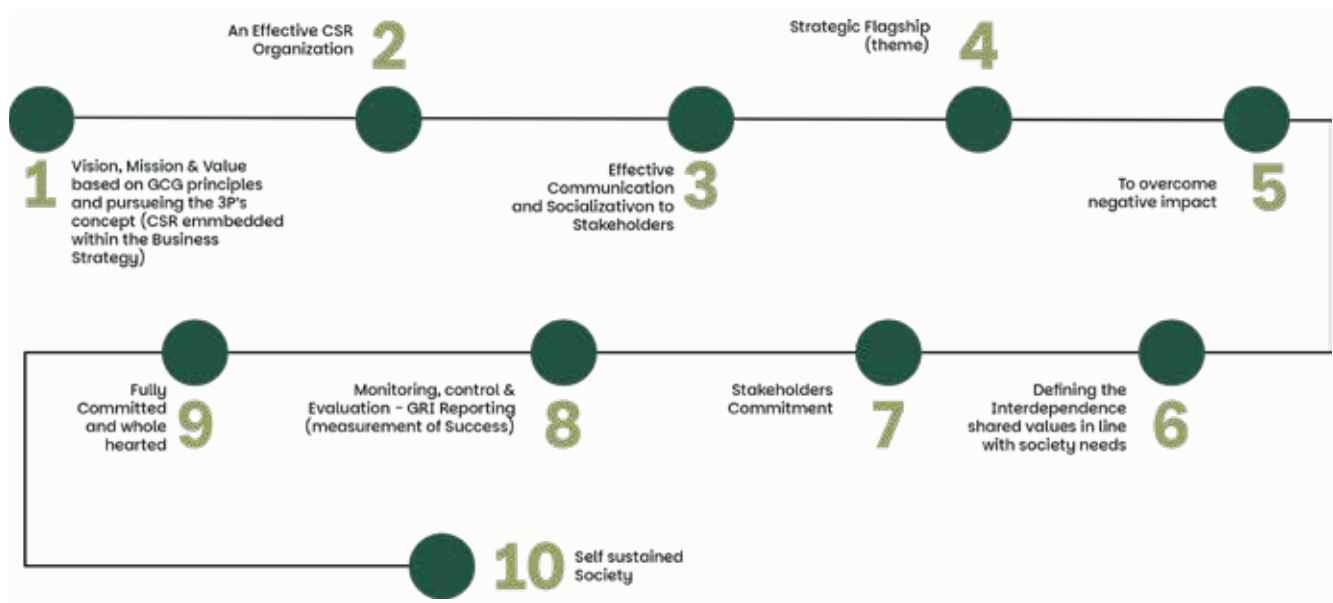
BUMI places community empowerment at the core of its social responsibility, with a vision to “develop independent communities through Indonesia’s uniqueness, benefiting society and togetherness, supported by integrated communication strategies for local, national, and international communities.” This vision serves as a strategic pillar to strengthen the company’s competitive position in the eyes of investors and customers, reduce business risk exposure, and ensure that the growth and profits achieved can drive sustainable development.

BUMI CSR STRATEGIC FRAMEWORK

The CSR strategic framework is designed to create integration between business units so that program themes and priorities are consistent and have a sustainable impact. With this framework, BUMI’s CSR initiatives are expected to be more organized and effective in generating value for the company’s stakeholders. The BUMI CSR Framework is as follows:



The stages of implementing the Company's strategic framework are as follows:



BUMI'S SOCIAL RESPONSIBILITY GOVERNANCE

(3-3)

We manage our social responsibility through a system based on corporate policies, the vision and mission, and the code of conduct. This system refers to the seven core subjects of ISO 26000 and is designed to ensure that CSR programs are implemented in an accountable, transparent, and measurable manner. The ultimate goal is to ensure that BUMI's contribution to the achievement of the SDGs is optimal and sustainable.

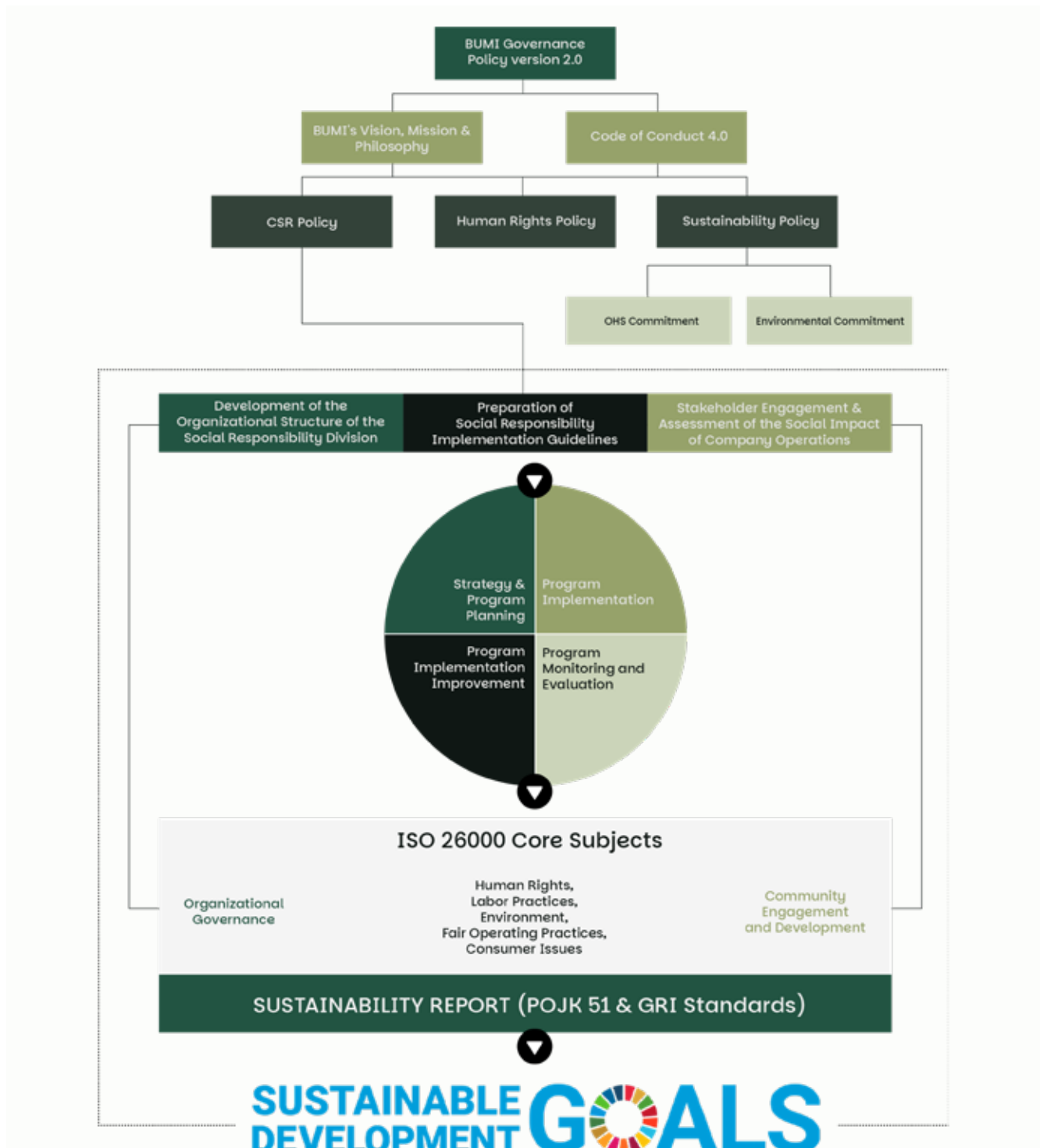
In 2025, BUMI marked a significant milestone in its corporate transformation journey by transitioning from a holding company to an active holding company. This change reflects a more proactive, integrated approach to managing its business portfolio, where the Company not only acts as an asset owner but also as an active strategic driver to enhance performance across all business units.

This transformation also reflects the evolution of BUMI's sustainability approach in managing its Corporate Social Responsibility (CSR) program. In line with its transition to an active holding company, BUMI now focuses on strengthening the monitoring, evaluation, and quality of CSR implementation across all business units.

This approach enables CSR programs to be implemented in a more contextually relevant manner, tailored to the needs of each operational area, while ensuring aligned standards, strategic direction, and performance measurement at the group level. BUMI plays an active role in ensuring program effectiveness through strengthened governance, improved disclosure quality, and impact-based evaluation.

This shift establishes a foundation for a more strategic transition, from a programmatic CSR approach to the implementation of Environmental, Social, and Governance (ESG) principles integrated into operations and decision-making. As a result, sustainability is no longer limited to program implementation but has become a core part of the Company's business strategy and long-term value creation.

The description of BUMI's social responsibility system is as follows:



COMPLIANCE WITH GOVERNMENTAL REGULATIONS

We always comply with all applicable laws and regulations in conducting our business activities. During 2025, we report that there were no incidents of non-compliance with these regulations. Compliance assessments are conducted with reference to the following regulations and laws:

1. Presidential Regulation of the Republic of Indonesia No. 111 of 2022 on the Implementation of the Achievement of Sustainable Development Goals;
2. Law no. 40 of 2007 on Limited Liability Companies ;
3. Government Regulation Number 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies;
4. Law no. 25 of 2007 on Investment; and
5. Law no. 4 of 2009 on Mineral and Coal Mining.



COMMUNITY DEVELOPMENT AND EMPOWERMENT (CDE) PERFORMANCE



(POJK51-F.23) (POJK51-F.25) (POJK51-F.28) (S-12) (413-1)

We view community empowerment programs as a systemic transformation process—not just a one-time charity event. Our approach focuses on local capacity building, livelihood strengthening, and the formation of an independent socio-economic ecosystem so that the impact created is sustainable and replicable.

BUMI'S COMMUNITY DEVELOPMENT AND EMPOWERMENT (CDE) PROGRAM 2025

In implementing the CDE program we position the community as the main subject through active and participatory involvement, especially in areas surrounding the company's operational areas. Each program is designed by taking into account local needs, regional potential, and the results of dialogue with local stakeholders.

The following are the programs we implemented during 2025:

Programs	Activities
<p>Coral Reef Conservation and Ecotourism Development</p>	<p>In the second year of the program, BUMI planted 400 coral fragments designated as seed sources for a Coral Garden initiative. This brings the total number of coral fragments planted to 700 since the first year. In addition, BUMI also planted 100 seagrass units and 100 mangroves of the Rhizophora species.</p> <p>This community-based program is implemented on Tunda Island, Serang Regency, and represents the continuation of an initiative that was first introduced in the previous year.</p> <p>As part of its community development efforts, BUMI also conducted eco-tourism training, specifically preparing local residents to become responsible snorkeling tour guides with a strong awareness of coral reef conservation.</p> <div data-bbox="1082 1417 1430 1641">  </div> <div data-bbox="1082 1653 1430 1933">  </div>

Programs	Activities
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The program has generated tangible benefits for the surrounding community, including an increase in income of approximately IDR 500,000 per month as a result of the training provided by BUMI.



Mangrove Conservation on the Northern Coast of Java: Contributing to Carbon Sequestration and Community Empowerment

In 2025, BUMI continued its mangrove conservation initiative that was first implemented in the previous year.

During this period, BUMI successfully planted 20,375 mangroves, bringing the cumulative total to 30,375 Rhizophora mangroves since the first year. These plantings are estimated to absorb approximately 33 tons of CO₂e, with further sequestration potential as the mangroves grow and mature. Beyond carbon absorption, the mangroves also function as natural wave breakers along pond embankments adjacent to the coastline, and serve as water infiltration areas through biophytoremediation mechanisms, helping to reduce seawater salinity intrusion into nearby settlements.

From a community capacity-building perspective, BUMI facilitated the issuance of Business Identification Numbers (NIB), followed by the processing of Home Industry Food Production Permits (PIRT). In addition, BUMI conducted a series of training programs to strengthen the capacity of the Mutiara Bungin Jaya assisted group, consisting of coastal women from Muara Gemong. Through this support, the group recorded a 119% increase in income compared to the previous year.



Programs

Activities

Early Childhood Education and Development Program in Tangerang Regency

Bumi rebuilt the Al-Huda Early Childhood Education and Development (ECED) Center. The facility includes two classrooms, one teachers' room, and one toilet equipped with proper and healthy sanitation systems.

In its construction, BUMI utilized environmentally friendly wall materials made from processed plastic waste. In addition to the physical development of the building, BUMI also equipped the facility with classroom and teachers' room furniture, as well as Educational Play Equipment (APE) for both indoor and outdoor use.

Through the development of this environmentally friendly early childhood education facility, BUMI successfully processed approximately 2.8 tons of plastic waste, equivalent to an emissions reduction contribution of around 6.6 tons of CO₂.



Clean Water Access for Low-Income Communities in Babakan Madang

BUMI implemented a clean water supply program in Kampung Wangun, Bogor Regency, aimed at improving community access to sustainable clean water. The program included the installation of direct water connections to 200 households, enabling more accessible and equitable water distribution.

To ensure long-term water availability, BUMI also constructed a reservoir tank with a capacity of 22.5 m³, designed to meet the community's water needs for up to 10 years. In addition, 71 trees with heights of 2–3 meters were planted as part of environmental protection measures to safeguard the availability and quality of water resources in the area.



Programs	Activities
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As part of strengthening behavioral and institutional aspects, BUMI conducted Clean and Healthy Living Behavior (PHBS) training for beneficiary communities. Furthermore, a Clean Water Facility Committee was established to oversee the management and maintenance of the infrastructure, ensuring the long-term sustainability of the program.



Strengthening Teachers' Capacity on the New Curriculum

BUMI conducted a series of training programs delivered through both offline (in-person) and online formats from 2024 to 2025. The program involved 120 teachers from 24 schools in Tangerang Regency.



The in-person training sessions were held across seven meetings, while an additional 14 sessions were conducted online. Based on the assessment results of the overall training program, participants demonstrated a 10% increase in knowledge compared to the baseline.



Furthermore, based on a comparison between pre- and post-program assessments, participants also showed an 18% improvement in competency levels. By the end of the program, participants achieved 86% of the targeted competency level.

The final competency assessment covered key areas including understanding and implementation of the Merdeka Curriculum, literacy and numeracy, character education development, as well as the design, management, and assessment of learning processes.



COMMUNITY DEVELOPMENT AND EMPOWERMENT (CDE) PROGRAM – KALTIM PRIMA COAL (KPC)

(POJK51-F.23) (POJK51-F.25) (POJK51-F.28) (S-12) (413-1)

The KPC Community Development and Empowerment Program (CDE) is structured around eight integrated pillars to generate measurable and sustainable socio-economic impacts: education; health; improvement of real income levels and employment opportunities; community economic self-reliance; social and cultural development; environmental management; strengthening of community institutions; and the development of supporting infrastructure.

EDUCATION

Under the education pillar, the KPC CDE Program is designed to expand access to education while enhancing the quality of human resources in communities surrounding the operational areas. This initiative focuses on strengthening educational capacity, developing skills, and preparing the younger generation to enter the workforce.

Activities	Output (Total/Km/People)	Description
Scholarship	138 beneficiaries	<ul style="list-style-type: none"> Kutim Cerdas Scholarship 'Mengabdikan untuk Kutim' Scholarship Berdaya Location: Sangatta Utara, Sangatta Selatan, Rantau Pulung, and Bengalon, East Kutai.
Mechanic Apprentice Program	28 participants	Electrical technician training program for the local community through collaboration with BLKI Mandiri and the East Kutai Manpower Office.
Vocational School Student Competency Certification Test (USK)	3 Vocational High School: SMK Muhammadiyah 1 Sangatta; SMKN 2 Sangatta; SMKN 1 Rantau Pulung. Total 193 participants	Support for the implementation of competency certification for vocational school students through accredited certification institutions to measure KKNi qualifications, strengthen the quality of vocational education, and improve the work readiness of graduates in line with industry needs.
LSP-P1 SMKN 2 Sangatta Utara	502 beneficiaries; 17 Competency Test Center	Supporting the strengthening of LSP-P1 through the implementation of USK networks in 17 TUKs across various majors, determining competency results, issuing skill passports, submitting and distributing BNSP certificates, and preparing RCC assessors to maintain the quality of certification and the relevance of vocational competencies to industry needs.

Activities	Output (Total/Km/People)	Description
Educational Support Programs and Improvement of Education Facilities and Infrastructure	<ul style="list-style-type: none"> • 10 schools received education program support including higher education and scholarship outreach, vocational education mentoring, participation in school activities, contextual learning programs, and cross-sector education coordination. • 11 schools benefited from improved education facilities through infrastructure support, including classrooms at SD Muhammadiyah 1 Sangatta Utara, a new building at SDN 010 Sangatta Selatan, fencing and paving at TK Al-Munawwaroh, and classrooms, skills rooms, and a playground at SLB Bahasa Hati, pendopo of SMAN 2 Sangatta Utara, canteen of MIN 1 Sangatta Utara, classroom of SDN 003 Sangatta Utara, flooring improvement of MTs Nurul Hikmah classroom, fence of SDI DDI Sangatta Utara, toilets of Al Munawwir Islamic boarding school (Sangatta), and refill drinking water facility at Ibnu Sina Islamic boarding school (Sangatta). 	



Industry-Based Curriculum Field Visit by SMKN 2 Bengalon Vocational School to KPC Enviro Nursery, Maggot House, and Telaga Batu Arang



Competency Certification Assessment for the Computer and Network Engineering Program at SMKN 1 Rantau Pulung Vocational School



Kutim Cerdas Scholarship Handover 2025



Outing Class for Grade 5 Students of SDN 001 Sangatta Utara to the Composting Training Centre (CTC) and KPC Nursery

HEALTH

Improving community health remains a key priority, pursued through strengthened healthcare services, enhanced public awareness, and close collaboration with local governments and stakeholders. The program covers communicable disease prevention, maternal and child health improvement, Posyandu service strengthening, and healthcare facility enhancement, including tuberculosis control through Active Case Finding (ACF), reinforcement of treatment adherence cadres (PMO), and nutritional support for patients.

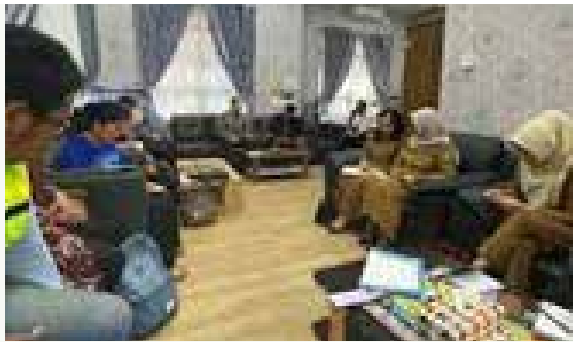
Activities	Output (Total/Km/People)	Description
Health Infrastructure Aid	6,250 people; 3 facilities	Improvement of health facilities through the development of a waiting and reading room for the Posyandu (Integrated Health Service Post), establishment of a Traditional Chinese Medicine (TCM) Tuberculosis Laboratory at the South Sangatta Community Health Center, and provision of a Child-Friendly Playroom as a collaborative initiative between KPC and YSB to strengthen public health services.
Tuberculosis Control and Eradication Program	3,824 people	collaboration with the Health Office in Ring 1 areas
HIV/AIDS Control and Prevention Program	3,015 people	In collaboration with the East Kutai Regency Health Office, Community Health Centers in the company's Ring 1 area (South Sangatta, Teluk Lingga, North Sangatta, Rantau Pulung, and Bengalon)
Blood Donation	218 people; 218 blood bags	Location at the M4 Office and P16 Tanjung Bara.
<i>Stunting</i>		Intervention in the first 1,000 days of life through the provision of supplementary food for stunted children, nutrition education, Hb screening for adolescent girls, distribution of iron tablets, monitoring of stunting data, and strengthening of maternal and child health in collaboration with DPPKB, the Health Office, and PLKB in Ring 1 areas.



Cross-Sector Coordination between KPC, PAMA, Public Health Centers, and KPM for Malnutrition Programs



Supported Posyandu (Integrated Community Health Post) Activities



Awareness campaign for the “Gerakan Tua Asuh Cegah Stunting (GENTING)” Stunting Prevention Program involving local government, private sector, communities, universities, and media



Children's Day Commemoration by the Indonesian Child-Friendly Companies Association (APSAI)

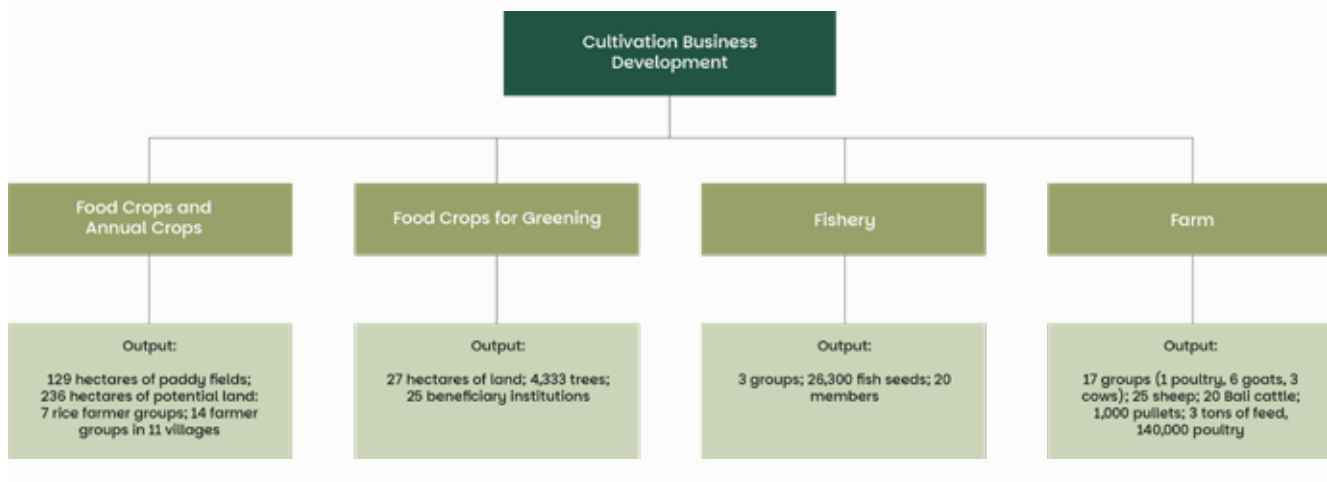
INCOME GROWTH AND JOB OPPORTUNITIES

Enhancing real income and expanding employment opportunities are advanced through economic development initiatives that leverage post-mining land and the agribusiness sector. These efforts create new productive avenues—such as agriculture, livestock, and fisheries—generating jobs while strengthening sustainable income sources for surrounding communities.

Activities	Output (Total/Km/People)	Description
Jupiter Farm	79 cattle; 70 hectares of pasture	The program utilizes approximately 70 hectares of grazing land in Kutai Timur Regency, East Kalimantan
Charcoal Stone Pond	200 hectares of post-mining land; 6,698 beneficiaries; 17,600 fish (7,800 catfish, 9,800 tilapia); 9,151 kg of palm oil harvest	Utilization of former mining land as a community-based environmental tourism area and learning center located in the buffer zone of Kutai National Park. The program is implemented in line with the Mine Closure Plan (RPT)

The Cultivation Business Development Program aims to strengthen food security while enhancing the economic independence of communities surrounding the Company's operational areas.

Support includes the provision of production facilities, technical assistance, institutional strengthening, and the optimization of productive land use.



AQUACULTURE ON POST-MINING LAND FOR REGIONAL FOOD SOVEREIGNTY



Aquaculture development on post-mining land was carried out at Telaga Batu Arang, Kutai Timur Regency, East Kalimantan, through a partnership between KPC and the Indonesian Navy Base (Lanal) Sangatta. Initiated on January 20, 2025, the program utilizes floating cages to cultivate tilapia and catfish, supporting regional food security while creating new economic opportunities. In the first production cycle, 9,000 fish were harvested and 13,000 fingerlings were restocked to ensure program continuity.

COOPERATION BETWEEN REGIONAL POLICE OFFICE KUTAI TIMUR AND KPC IN POST-MINING LAND-BASED FOOD SOVEREIGNTY EFFORTS



Post-mining land utilization for food security was also implemented through the planting of industrial corn at Telaga Batu Arang, Kutai Timur Regency, East Kalimantan, through a collaboration between the Kutai Timur Police and KPC. Launched on November 4, 2025, the program involves local farmer groups and communities through the Bhayangkara Food Security Movement, with KPC providing land and supporting facilities to support the development of a productive and sustainable integrated agricultural area.

COMMUNITY ECONOMIC INDEPENDENCE

The community economic self-reliance pillar of the KPC CDE Program is aimed at strengthening the capacity of local enterprises to grow independently and sustainably. Through entrepreneurship development, improved market access, and collaboration with various stakeholders, the Company fosters a more resilient and inclusive local economic ecosystem.

Activities	Output (Total/Km/People)	Description
Urang Sengata Berdaya	15 MSME actors	A collaborative entrepreneurship program between KPC and the Lembaga Adat Besar Kutai Sangatta.
Wiranusa	50 MSME actors	Capacity building for MSMEs in Kutai Timur Regency, East Kalimantan, was carried out through a tiered entrepreneurship education and mentoring program in collaboration with the Young Entrepreneur Academy.
Local Vendor Capacity Building	19 local vendors; 362 workers	Local vendors surrounding the mining area in Kutai Timur Regency, East Kalimantan.

SOCIAL AND CULTURAL DEVELOPMENT

The social and cultural development pillar of the KPC Community Development and Empowerment Program (PPM) focuses on strengthening community social resilience while preserving local cultural values in areas surrounding the Company's operations. Through various social initiatives and collaboration with stakeholders, the Company supports the creation of an inclusive, harmonious, and sustainable society.

Activities	Output (Total/Km/People)	Description
Aid for Communities Affected by Flooding	1,399 food packages; ready-to-eat meal packages	Bengalon Subdistrict and in North Sangatta and South Sangatta along the Sangatta River Basin.
KPC Ramadan Charities	3.310 food packages	North Sangatta, South Sangatta, Rantau Pulung, and Bengalon subdistricts.
Distribution of Sacrificial Animals for Eid al-Adha 1446 AH	67 cattle	Distributed in the areas of North Sangatta, South Sangatta, Bengalon, and Rantau Pulung), as well as representative offices and professional, community, youth, traditional, religious, and media organizations in East Kutai.
Pelas Tanah Traditional Ceremony in East Kutai and the Lomplai Cultural Festival in Nehes Liah Bing Village 2025	±250 – 500 people; ±400 – 800 people	KPC supports the preservation of indigenous culture through participation in two key activities: the Pelas Tanah Traditional Festival in East Kutai and the Lomplai Traditional Festival in Nehes Liah Bing Village. These two traditional festivals not only strengthen the cultural identity of indigenous communities but also create opportunities for social interaction, encourage community economic activity, and maintain the sustainability of local traditions, while strengthening harmonious relations between the company and the community.

ENVIRONMENTAL MANAGEMENT

This program focuses on waste management, strengthening climate-resilient communities, community-based conservation, as well as nursery development and reforestation as part of ongoing ecosystem restoration efforts.

Activities	Output (Total/Km/People)	Description
Composting Training Center (CTC)	305 beneficiaries; 44.7 tons of organic waste; 11.8 tons of inorganic waste; 41.9 tons of compost.	The program is integrated with the Proklim, Adiwiyata, Adipura, and Rumah Pangan Bersemi initiatives to reinforce a sustainable, community-based waste management system.
The Conservation Hamlet	41 beneficiaries	Women Farmers Group, tourism group, fishermen group
Climate Village Program (Proklim) and Diversity Village	3.912 beneficiaries; 48 tons of organic waste; 24.8 tons of inorganic waste	The program encompasses yard utilization, waste management and recycling, reforestation, household water and food security, small-scale renewable energy initiatives, and the strengthening of waste banks and the green economy.
Nursery and Reforestation	30,558 tree seedlings	Provide technical assistance in tree cultivation and facilitates the marketing of seedlings for four local nursery groups, such as Prima NGO (Prima Agri), the Edy Endang Group, and the One Jaya Bibit Group.



COMMUNITY INSTITUTIONAL EMPOWERMENT

The objective of this pillar is to establish communities with strong institutional foundations. Strengthening these institutions is expected to promote greater self-reliance and social resilience among communities surrounding KPC's mining operational areas.

DESA MANDIRI (VILLAGE SELF-SUFFICIENCY) PROGRAM

The Desa Mandiri (Village Self-Sufficiency) Program in 2025 was implemented through integrated assistance for BUMDes (Badan Usaha Milik Desa/Village-Owned Enterprises) business units in Sangatta Utara, Sangatta Selatan, Bengalon, and Rantau Pulung District, Kutai Timur Regency, East Kalimantan. The initiative focuses on strengthening business and financial governance, facilitating inter-BUMDes collaboration through BUMDes Bersama (BUMDesma), a cooperative federation of village officials through training, workshops, and village digitalization study visits, supported by business infrastructure such as SPAMDes (Sistem Penyediaan Air Minum Desa/Village Drinking Water Supply System) facilities, village markets, digital services, and production equipment.

INFRASTRUCTURE DEVELOPMENT (203-1)

The availability of reliable infrastructure is a critical prerequisite for accelerating development and improving the quality of life of communities. Recognizing the significant need for infrastructure development in Kutai Timur Regency, KPC actively contributes to supporting infrastructure development programs in areas surrounding its operations through a collaborative approach.

RANTAU PULUNG'S ADMINISTRATION ROAD IMPROVEMENT



Improvements in segment 1



Landslide recovery on Sangatta – Rantau Pulung Road



Condition of the STAIS (Sekolah Tinggi Agama Islam Sangatta/Sangatta Islamic College) building after renovation



Condition of the STAIS (Sekolah Tinggi Agama Islam Sangatta/Sangatta Islamic College) library after renovation

KPC PEDULI AIR (KPC WATER CARE) PROGRAM

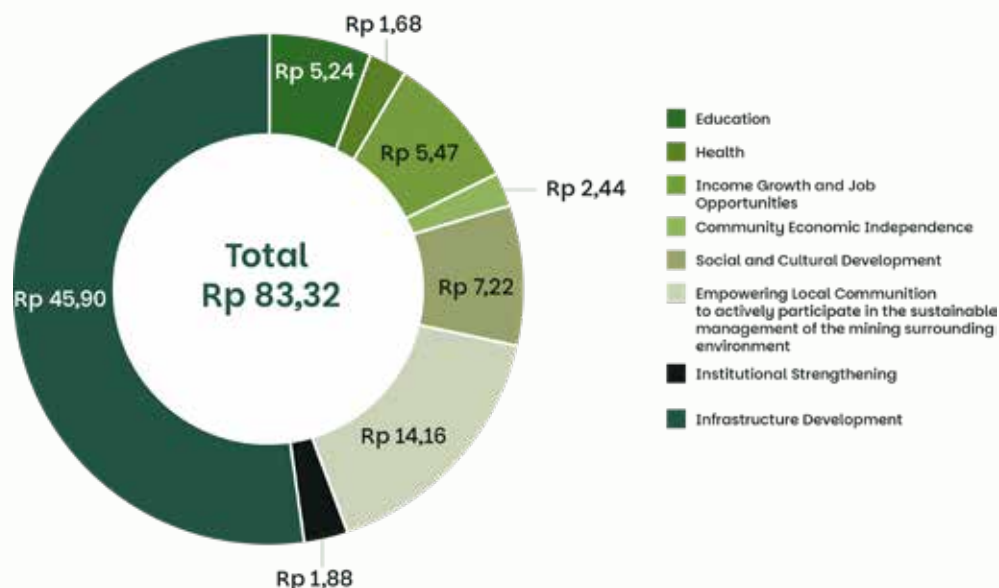


KPC Peduli Air (KPC Water Care) continues to deliver tangible social value by treating former mine water for use as raw water supply to support IPA Kudungga (Instalasi Pengolahan Air Kudungga/Kudungga Water Treatment Plant) in Sangatta Utara. By 2025, the program served 25,122 PDAM (Perusahaan Daerah Air Minum / Regional Drinking Water Company) household customers and continued to support a significant share of urban water needs in the area. In

2025, total water distributed reached 8,446,444 m³, with an estimated clean water economic value of IDR 82.47 billion (approximately USD 5.1 million). Despite the increase in the number of beneficiaries, the declining trend in water distribution indicates that beneficiary households have developed a better understanding of the importance of efficient clean water use at the household level. The program also demonstrates strong social value, as reflected in its Social Return on Investment (SROI) of 3.31, indicating that each unit of investment made generates 3.31 units of social impact for the community.

Program Impact	2023	2024	2025
Number of PDAM Customers in North Sangatta (Households)	23,207	24,601	25,122
Volume of Water Distributed (m ³)	11,052,710	10,249,030	8,446,444
Economic Value of Clean Water (IDR)	61,460,087,500	84,136,845,100	82,473,702,303

Realization of the 2025 KPC Community Development and Empowerment Program (in Billion Rupiah) (203-2)



COMMUNITY FEEDBACK SYSTEM: LISTENING TO COMMUNITY FEEDBACK (POJK51-F.24)

KPC manages community complaints by referring to AMDAL (Analisis Mengenai Dampak Lingkungan / Environmental Impact Assessment) provisions and implementing the ISO 14001 environmental management system standard. To ensure that every issue arising from operational activities is handled systematically, KPC operates a Community Feedback System (CFS). Through this system, KPC records, follows up on, and resolves all community complaints – especially critical ones – in a measurable manner and in accordance with established operational procedures.

The following is a recap of CFS reports for the last three years:

Year	Air	Water	Noise Pollution	Blasting	Infrastructure	Natural Disaster	Social Conflict	Status
2025	0	4	0	0	0	0	0	4 (closed)
2024	0	2	0	0	1	0	1	3 (closed)
2023	0	4	0	0	0	0	1	5 (closed)

More detailed information regarding the implementation of community empowerment and development programs by KPC during 2025 is presented in full in the KPC Sustainability Report 2025, which can be accessed through the company's official website at: <https://kpc.co.id/sustainability-report/>



COMMUNITY DEVELOPMENT AND EMPOWERMENT (CDE) PROGRAM – ARUTMIN

(POJK51-F.23) (POJK51-F.25) (POJK51-F.28) (S-12) (413-1)

The CDE program forms part of the sustainability commitment of Arutmin Indonesia to create shared value for communities surrounding its operational areas. The program is implemented through eight key pillars aimed at improving community well-being while strengthening social, economic, and environmental capacities in a sustainable manner.

EDUCATION

Strengthening human capital is a key focus of the education programmes implemented by Arutmin Indonesia in communities surrounding its operational areas. Through initiatives that expand learning access and develop practical skills, the Company supports improvements in education quality and prepares the younger generation for the workforce.

Activities	Location	Output (Total/Km/People)	Description
Kintap Cerdas Scholarship	Kintap	270 people	Merit scholarships for students from 27 nearby schools (Primary School – High School).
Universitas Terbuka Hub	Satui	517 people	Open University hub expanding higher-education access locally.
Arutmin Teaching	Batulicin	315 people	The Arutmin Teaching programme is implemented by the Company to provide training and educational sessions on various topics, including occupational health and safety (OHS), fertilizer production, and mentoring for scholarship recipients, among others. The programme is conducted at Junior High School 2 Simpang Empat, Islamic Junior High School Nurul Hidayah, Private Vocational School DDI Batulicin, Senior High School 2 Simpang Empat, Junior High School 7 Satap, Vocational School 1 Simpang Empat, Private Vocational School Al-Hidayah, Private Vocational School Kodeko, and Vocational School 2 Simpang Empat.

Activities	Location	Output (Total/Km/People)	Description
Equivalency Education (Package A,B, and C)	Asamasam; Kintap; Satui	27; 43; 78 people	Support for non-formal equivalency programs to enable formal certification and broaden educational opportunities.
Mobile Library & Literacy Hub	NPLCT	32-50 children	Mobile library services to improve village children's literacy.
Internship / On-the-Job Training (OJT)	Senakin ;NPLCT	10; 28 people	The internship/on-the-job training (OJT) programme was conducted directly at the mining site.



Kintap Cerdas Scholarship



Open University Integrated Service Center



Arutmin Teaching Activities



Equivalency Education



Mobile Library



Child Caregiver Training and Certification

HEALTH

The Company works to enhance access to quality healthcare. These efforts emphasize not only treatment but also prevention, health education, and the strengthening of community health cadres.

Activities	Location	Output (Total/Km/People)	Description
Maternal Health Screenings	Asamasam	210 people	Maternal screening in collaboration with Asamasam Puskesmas (Community Health Center) and local health facilities in Desa Simpang Empat.
Elderly Health Screenings	All Site	129 people	Elderly health screenings across villages in Kintap (Sebamban Baru, Bukit Mulia, Kebun Raya, Kintap Kecil).
Supplementary Feeding (PMT) for toddler	Batulicin	250 children	Supplementary feeding at TK Melati (Desa Gung Besar) and associated posyandu to prevent malnutrition.
Stunting Prevention Program	Senakin; NPLCT	19–60 people	The Company conducted a comprehensive awareness programme on stunting prevention. The activity was carried out in Tanjung Batu, Kotabaru, Siagam Puskesmas (Community Health Center)
Blood Donation	Kintap ;Satui ; Batulicin ; Senakin	110; 127; 65; 87 people	Satui Community Center, Marina Mekarsari, Klinik Dugan involving employees and local residents.



Pregnancy Checkup



Cataract Surgery Activities



Infant Health Check-ups and Supplemental Feeding



Blood Donation Activities

ARUTMIN BORNEO RUN



On November 23, 2025, Arutmin held the 17th Arutmin Borneo Run, attracting 4,050 runners from across Indonesia. The event, held at the South Kalimantan Governor's Office complex, served not only as a mass sporting activity but also as a platform to promote an active and healthy lifestyle, strengthen the Company's engagement with the wider community, and support the development of sport tourism with the potential to contribute to the regional economy.

INCOME GROWTH AND JOB OPPORTUNITIES

Improving real income and expanding employment opportunities are key priorities of programmes implemented by Arutmin Indonesia in communities surrounding its operational areas. Through initiatives that promote skills development and economic empowerment, the Company supports more inclusive local economic growth and strengthens community economic resilience.

Activities	Location	Output (Total/Km/People)	Description
Kintap MSME Expo	Kintap	500 people	Simantap Training Center, Sungai Cuka Village
Sewing & Craft Training	Asamasam; Satui; Senakin	12–20 people per activity	Training Center Permata, Satui Community Center, and Sentra Dugan.

Citronella Circular Economy Innovation for Environmental Solutions and Community Empowerment

In 2025, Arutmin Indonesia continued its citronella-based community enterprise program through BUMDesa Berkah Mulia (Berkah Mulia Village-Owned Enterprise) to strengthen local livelihoods and support local business development, particularly for vulnerable groups. The program supports community-based economic activity linked to citronella essential oil-based bioadditives, while creating social and economic value at the local level.

Program performance showed significant growth, with BUMDesa income generation increasing from IDR 403.6 million (approximately USD 25,000) in 2024 to IDR 10.44 billion (approximately USD 645,000) in 2025, reflecting a substantial expansion in local economic activity supported by the initiative.

In this report, income generation refers to BUMDesa business turnover generated through the citronella-based product initiative and related commercial activities.

BUMDesa Income Generation	2024	2025
	Rp 403,600,437	Rp 10,442,221,643



BUMDesa Activity

Kintap UMKM Expo

COMMUNITY ECONOMIC INDEPENDENCE

Developing community economic independence is a key priority in promoting sustainable development. Through entrepreneurship training, creative skills development, strengthening of local product quality, and support for community-based economic initiatives, the Company encourages communities to manage and develop their economic potential independently.

Activities	Location	Output (Total/Km/People)	Description
Post-mine Fish Farming – Telaga Batu Arang	Asamasam	15 people	Plastic-waste craft training at Training Center Permata (Desa Pasir Putih).
Meubelair training	Senakin	10 people	Furniture-making training at local demonstration plot / training center.
Kintap MSME Expo	NPLCT	7 points	MSME exhibition promoting local products and expanding market access for community-based businesses.
Kelulut Beehive Distribution	Satui	122 people	Distribution of beehive boxes to support small-scale honey production as alternative livelihoods.



Furniture-making Training



Distribution of beehive boxes for small-scale honey production



Development of Fishing Village

SOCIAL AND CULTURE

The social and cultural life of the community is a vital part of the dynamics of the communities surrounding our operational areas. The Company supports various social and cultural activities—from social assistance and religious activities, arts and cultural training, to community sports—as a means to strengthen ties between residents while preserving local cultural values.

Activities	Location	Output (Total/Km/People)	Description
Qurban Distribution	All site	118 cows, 24 goats, 25,000 beneficiaries	Distribution to residents in the villages around the mine (North Sangatta, South Sangatta, Bengalon, Rantau Pulung)
Arutmin Ramadan Relief	All site	11,509 people	The Company distributed financial assistance, iftar meal packages, and charitable donations to communities in Sarang Tiung, Gedambaan, Siagam, and Tirawan during the month of Ramadan.
Arutmin Disaster Response	Asamasam, Kintap, NPLCT	Satui Community Center dan Simantap Training Center.	



Handover of Sacrificial Animals/Meat



Arutmin Disaster Response



Distribution of Ramadan Packages

ENVIRONMENTAL MANAGEMENT

Environmental management is a key focus of programmes implemented by Arutmin Indonesia in communities surrounding its operational areas. Through initiatives that promote environmental awareness and community participation, the Company supports environmental protection and the sustainable management of natural resources.

Activities	Location	Output (Total/Km/People)	Description
Losida Biopore Launch	Batulicin	10 villages	Community biopore rollout across 10 villages which participated in ProKlim to support organic waste processing, improved infiltration, and village-level soil conservation.
Air Void Filtration Program	Senakin	1 sub-district	Kelumpang Utara sub-district
Garden Tower / Edible Garden Outreach	NPLCT	2 sites	SMKN 1 Kotabaru Vocational School and Lapas Kelas IIA Kotabaru Lembaga Pemasarakatan (Correctional Facility)



Inauguration of the Losida Area



Void Air Filterization



Void Air Filterization



Swapping Trash for Staple Goods

COMMUNITY INSTITUTIONAL EMPOWERMENT

Strengthening community institutions is an important component of the empowerment programmes implemented by Arutmin Indonesia in communities surrounding its operational areas. By enhancing the capacity of local organizations and community cadres, the Company encourages greater community participation and supports the long-term sustainability of local development initiatives.

Activities	Location	Output (Total/Km/People)	Description
Disaster Response Group Formation and Training	Batulicin	15 people	Strengthening community disaster preparedness through training and the formation of a disaster response team in collaboration with Destana in Batu Ampar Village.
Health Cadre Training – (Primary Service Integration (ILP))	Satui, Batulicin	66 people	Integrated Health Post at Batulicin Community Center

Activities	Location	Output (Total/Km/People)	Description
Parenting & Posyandu Capacity Building	Asamasam	42 people	The Company provided training and health education on parenting to community health volunteers (Posyandu cadres) at the Permata Training Center.
Child Caregiver Certification for the Taman Asuh Sayang Anak Program (TAMASYA)	NPLCT	10 people	Childcare provider certification was conducted for participants from Semayap Village to improve early childhood education (PAUD) services.
Collaborative Program for Village Community Development	Satui	10 people	This program focuses on mentoring and strengthening business institutions to enable groups to grow independently and sustainably.



Community Health Volunteer Training



Capacity Building for Posyandu (Community Health Post) Volunteers



Rural Community Development and Empowerment Program



Community Group Formation and Disaster Response Training

INFRASTRUCTURE (203-1)

Infrastructure development forms part of Arutmin Indonesia's efforts to support community well-being in areas surrounding its operations. By improving access to basic services and supporting facilities, the Company contributes to a more livable environment while enabling broader social and economic activities.

Activities	Location	Output (Total/Km/People)	Description
Clean Water Distribution	Asamasam	9 points	Location: Simpang Empat Sungai Baru Village
Road Access & Drainage Normalization	Kintap ;Senakin	2 points (Kintap); 1 point (Senakin)	Location: Kintap Kecil Village and Bukit Mulia Village
Water Tank Assistance	Senakin	5,500 liters	Location: Mangga Village



Culvert Instalation Support



Drainage Culvert Rehabilitation

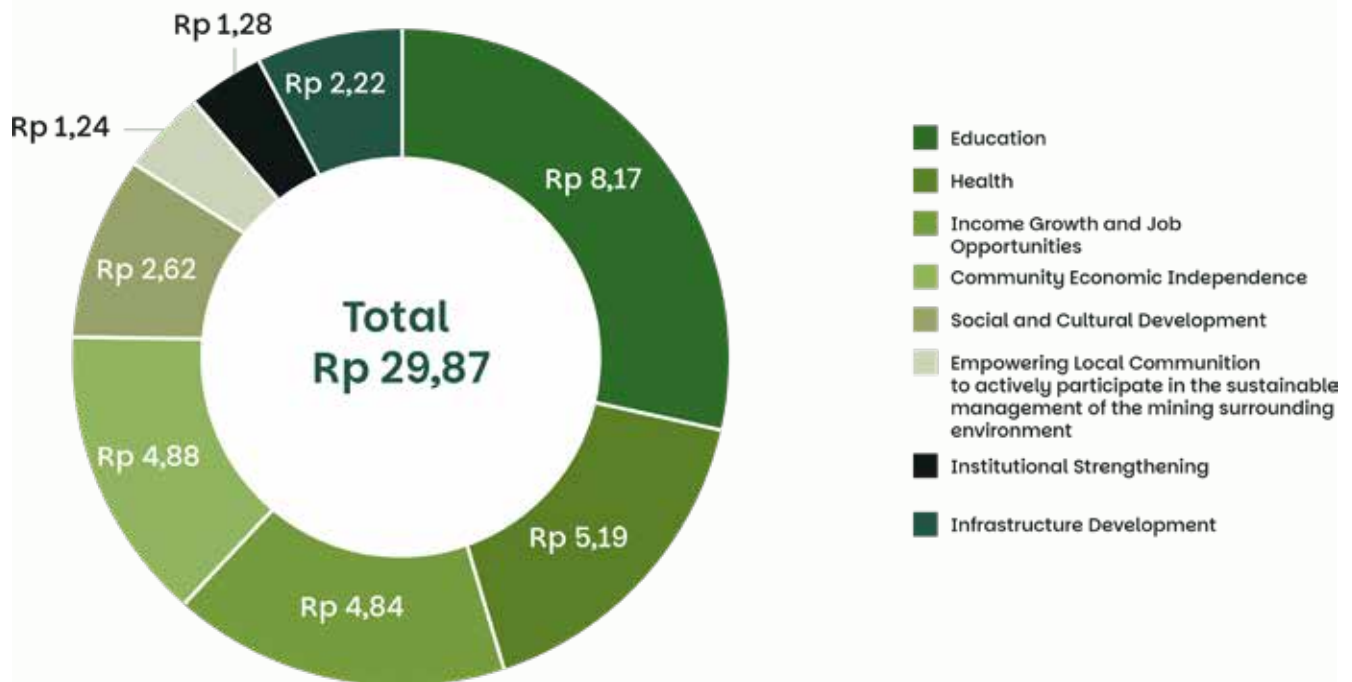


Public Road Improvement



Clean Water Filtration Equipment Handover

Realization of the 2025 Arutmin Community Development and Empowerment Program (in Billion Rupiah) (203-2)



LAND AND RESOURCE RIGHTS

BUMI and its business units are not involved in or contributing to forced resettlement of communities surrounding their operational areas. The resettlement program implemented by KPC for the Dayak Basap Indigenous community was mandated under the 2010 Environmental Impact Assessment (AMDAL) to mitigate mining impacts while improving the living standards of residents of Segading Hamlet, Keraitan Village, Kutai Timur Regency, East Kalimantan. The program follows principles outlined in the Global Compact Principles and the IFC Performance Standards on Indigenous Peoples.

Free, Prior, and Informed Consent (FPIC) (EM-CO-210a.2)

The resettlement planning process involved approximately twelve years of dialogue and negotiation with the Dayak Basap community. The process began in 2005 with a social assessment and a formal request from the community for relocation. All approvals were obtained peacefully without the involvement of police or security personnel. Due diligence interviews reaffirmed that the resettlement process was conducted without coercion.

Indigenous Community Participation

The Dayak Basap community actively participated in the planning, implementation, monitoring, and evaluation of the resettlement program. The new settlement site in Matirowali, Keraitan Village—also known as Kampung Budaya—was determined through a joint survey conducted in 2009, considering land conditions, water quality, accessibility, disaster risks, infrastructure, and socio-cultural aspects. Community members were also involved in the development of the settlement site plan.

Resettlement Facilities and Livelihood Support

KPC constructed 70 housing units designed to reflect the original homes and provided supporting social and public facilities, including a village office, health post, mosque, traditional hall, electricity generator, clean water system, school buildings, and access roads. As of 2021, a total of 55 households from Segading Hamlet had formally agreed to or relocated to the new settlement.

In the same year, electricity installation support from the State Electricity Company (PLN) was completed for eight public facilities and several housing units. Electricity and clean water services are operated by the village-owned enterprise BUMDesa Putra Keraitan Mandiri under KPC's coordination.

Beyond infrastructure provision, KPC also supports community economic empowerment programs aimed at promoting sustainable livelihoods. These initiatives include improvements to agricultural infrastructure, the development of seasonal crop demonstration plots, seed assistance through the Domang Women Farmers Group (KWT Domang), and family farming programs. Technical assistance is regularly provided in collaboration with the Kutai Timur Agricultural Office through its Plantation and Livestock Extension Unit as well as the Kampung Budaya empowerment team.

Right to Return

Community members retain the right to decline or return from the resettlement program. While some residents have chosen to return to their original area, KPC continues to maintain constructive engagement with the Dayak Basap community in Segading through community development initiatives, including support for education facilities, teaching staff, and periodic free health services.

COMMUNITY GRIEVANCE MECHANISM

(POJK51-F.17) (POJK51-F.27) (POJK51-F.29) (POJK51-F.30)
(POJK51-F.24)

The Company considers community aspirations, feedback, and complaints as important inputs for continuously improving operational performance. Through the Speak Up System, the public is provided with a reporting channel to submit complaints regarding potential irregularities in business activities at both the corporate and operational levels.

The system is managed based on the principles of non-discrimination and equal treatment for all reporters. Complaint handling emphasizes report validity, accessible reporting channels, timely follow-up, and a transparent and objective process aimed at constructive resolution.

Throughout the reporting period, continuous engagement with surrounding communities, responsive grievance management, and the implementation of various community development programs contributed to maintaining harmonious relations around operational areas. This is reflected in the absence of non-technical disruptions that could affect operations, such as protests, access blockades, land acquisition issues, or other social disturbances. (EM-CO-210b.2).

As part of its commitment to transparency, the Company also provides public access for submitting reports or feedback through the official Bumi Resources website at the following link: <http://www.bumiresources.com/id/governance#spekeup>

RELEVANT SUSTAINABLE DEVELOPMENT GOALS (SDGs) FOR THE COAL SECTOR

SDGs	BUMI's Contributions in 2025
<p>1 NO POVERTY</p> 	<ul style="list-style-type: none"> • Reducing poverty by ensuring all employees receive wages that meet or exceed the Regional Minimum Wage (UMR), with fair and non-discriminatory compensation practices. • Enrolling all employees in social security programs, including BPJS Kesehatan, BPJS Ketenagakerjaan, and other relevant schemes. • Allocating funds to support local community development initiatives. • Prioritizing local communities in employment opportunities within the Company's operational areas. • Empowering local suppliers by prioritizing procurement from local sources. • Enhancing community economic potential through entrepreneurship and tourism training programs for members of Village-Owned Enterprises (BUMDes). • Strengthening MSME capacity through training programs, provision of seed funding, and marketing support
<p>7 AFFORDABLE AND CLEAN ENERGY</p> 	<ul style="list-style-type: none"> • Utilizing solar energy to support operational activities and improve the quality of life for surrounding communities. • Achieving energy efficiency targets by optimizing fuel and electricity consumption in operations, while gradually transitioning to renewable energy sources. • Using biodiesel as an alternative fuel to reduce carbon footprint. • Conducting environmental and social impact assessments as a basis for initiating investments in renewable energy. • Reducing greenhouse gas (GHG) emissions in line with targets through the adoption of low-carbon technologies and the replacement of haul trucks with overland conveyors.
<p>8 DECENT WORK AND ECONOMIC GROWTH</p> 	<ul style="list-style-type: none"> • Ensuring that no employee is paid below the minimum wage in accordance with applicable regulations. • Providing occupational health services for employees. • Applying principles of inclusivity and equality in recruitment, remuneration, and employee development processes. • Fostering a harmonious workplace environment that respects diversity without discrimination based on ethnicity, religion, gender, race, or social groups. • Prohibiting child labor, forced labor, and all forms of modern slavery. • Upholding freedom of association to protect workers' rights. • Preventing human rights violations in the workplace through human rights training, due diligence processes, and the promotion of the Speak Up System grievance mechanism.

SDGs	BUMI's Contributions in 2025
<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> 	<ul style="list-style-type: none"> • Managing and monitoring water quality in accordance with applicable standards and regulations. • Conducting land reclamation and revegetation in post-mining areas. • Ensuring air quality by controlling dust emissions that may contribute to air pollution. • Managing noise levels in operational areas to minimize disturbance to surrounding communities. • Implementing relocation programs with the involvement of indigenous communities. • Enhancing road safety by developing dedicated hauling roads and ensuring Company vehicles comply with traffic regulations.
<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<ul style="list-style-type: none"> • Managing hazardous (B3) and non-hazardous waste generated from coal production in a responsible manner. • Ensuring consistent coal product quality for all customers. • Conducting regular monitoring of environmental impacts arising from the Company's operational activities. • Applying circular economy principles to reduce waste and minimize environmental impact. • Utilizing water resources responsibly and efficiently in operations.
<p>13 CLIMATE ACTION</p> 	<ul style="list-style-type: none"> • Strengthening employee capacity on sustainability and climate change. • Managing biodiversity to protect endemic flora and fauna. • Reducing carbon emissions through the use of environmentally friendly fuels. • Conducting reforestation and mangrove planting initiatives to support carbon sequestration. • Implementing climate village (ProKlim) programs. • Carrying out coral reef conservation to preserve coastal and marine ecosystems. • Applying energy-efficient building designs in the Company's facilities. • Advancing coal downstreaming into ammonia and methanol.

GRI CONTENT INDEX

Statement of use	PT Bumi Resources Tbk has reported in accordance with the GRI Standards for the period 1 January 2025 - 31 December 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 12: Coal Sector 2022

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	42, 44, 45				
	2-2 Entities included in the organization's sustainability reporting	26, 43				
	2-3 Reporting period, frequency and contact point	33				
	2-4 Restatements of information	24				
	2-5 External assurance	266				
	2-6 Activities, value chain and other business relationships	42, 43, 46, 77, 79				
	2-7 Employees	92, 93				
	2-8 Workers who are not employees	92, 98				
	2-9 Governance structure and composition	54, 56				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-10 Nomination and selection of the highest governance body	54, 56				
	2-11 Chair of the highest governance body	54-55				
	2-12 Role of the highest governance body in overseeing the management of impacts	57, 58				
	2-13 Delegation of responsibility for managing impacts	57				
	2-14 Role of the highest governance body in sustainability reporting	25, 57, 58				
	2-15 Conflicts of interest	54, 68				
	2-16 Communication of critical concerns	70				
	2-17 Collective knowledge of the highest governance body	59				
	2-18 Evaluation of the performance of the highest governance body	54, 57				
	2-19 Remuneration policies	56				
	2-20 Process to determine remuneration	56				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	2-21 Annual total compensation ratio		Confidentiality constraints		The company considers that information related to the annual total compensation ratio which includes salaries, bonuses, share grants, option grants, non-equity incentive program compensation, changes in pension values, and nonqualified deferred compensation earnings (compensation income that is deferred and cannot yet be calculated as income) is a Company confidential information.	
	2-22 Statement on sustainable development strategy	7-12, 22-23				
	2-23 Policy commitments	76, 90, 118, 119, 128, 148, 202				
	2-24 Embedding policy commitments	149				
	2-25 Processes to remediate negative impacts	123, 124, 149				
	2-26 Mechanisms for seeking advice and raising concerns	123				
	2-27 Compliance with laws and regulations	129, 149				
	2-28 Membership associations	48				
	2-29 Approach to stakeholder engagement	70				
	2-30 Collective bargaining agreements	113, 134				
Material topics						
	3-1 Process to determine material topics	25				
	3-2 List of material topics	26-32				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Economic Performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	76, 83, 85				12.2.1 12.8.1 12.21.1
GRI 201: Kinerja Ekonomi 2016 GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	81				12.8.2 12.21.2
	201-2 Financial implications and other risks and opportunities due to climate change	81				12.2.2
	201-4 Financial assistance received from government	81, 82				12.21.3
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	94				12.8.1 12.19.1
GRI 202: Kehadiran Pasar 2016 GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	8, 21, 110				12.19.2
	202-2 Proportion of senior management hired from the local community	92, 98				12.8.3 12.19.3
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	202				12.8.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	220, 234				12.8.4
	203-2 Significant indirect economic impacts	222, 235				12.8.5
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	76				12.8.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	83				12.8.6
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	76				12.20.1
GRI 205: Anti- corruption 2016	205-1 Operations assessed for risks related to corruption	82				12.20.2
	205-2 Communication and training about anti-corruption policies and procedures	82				12.20.3
	205-3 Confirmed incidents of corruption and actions taken	82				12.20.4
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	76				12.21.1
GRI 207: Tax 2019	207-1 Approach to tax	83				12.21.4
	207-2 Tax governance, control, and risk management	83				12.21.5
	207-3 Stakeholder engagement and management of concerns related to tax	83				12.21.6
	207-4 Country-by- country reporting	81				12.21.7
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.1.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	149-153				12.1.2
	302-2 Energy consumption outside of the organization	149-153				12.1.3
	302-3 Energy intensity	152, 153				12.1.4
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	163-165				12.7.2
	303-2 Management of water discharge-related impacts	168				12.7.3
	303-3 Water withdrawal	163-165				12.7.4
	303-4 Water discharge	163-165				12.7.5
	303-5 Water consumption	163-165				12.7.6
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.5.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	169				12.5.2
	101-2 Management of biodiversity impacts	169				12.5.3
	101-4 Identification of biodiversity impacts	169, 175				12.5.4
	101-5 Locations with biodiversity impacts	169, 171				12.5.5
	101-6 Direct drivers of biodiversity loss	171-173				
	101-7 Changes to the state of biodiversity	171-173				
Emissions						

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.1.1
						12.2.1
						12.4.1
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	156-160				12.1.5
	305-2 Energy indirect (Scope 2) GHG emissions	156-160				12.1.6
	305-3 Other indirect (Scope 3) GHG emissions	160	Information not available/ incomplete.	The company has not yet calculated energy consumption outside the organization.		12.1.7
	305-4 GHG emissions intensity	158, 160				12.1.8
	305-5 Reduction of GHG emissions	161				12.2.3
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	162, 163				12.4.2
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.6.1
						12.6.2
						12.6.3
GRI 306: Limbah 2020	306-1 Waste generation and significant waste- related impacts	181, 184				12.6.2
	306-2 Management of significant waste- related impacts	181-186				12.6.3
	306-3 Waste generated	181-186				12.6.4
	306-4 Waste diverted from disposal	181-186				12.6.5
	306-5 Waste directed to disposal	181-186				12.6.5
Effluents and Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	148				12.13.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 306: Effluent and Waste 2016	306-3 Significant spills	181, 182, 185				12.13.2
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.15.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	99-100				12.15.2
	401-2 Benefits provided to full-time employees that are not provided to temporary or part- time employees	111				12.15.3
	401-3 Parental leave	113				12.15.4 12.19.4
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.15.1
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	114				12.15.5
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	128				12.14.1
GRI 403: Kesehatan dan Keselamatan Kerja 2018	403-1 Occupational health and safety management system	129				12.14.2
	403-2 Hazard identification, risk assessment, and incident investigation	130-131				12.14.3
	403-3 Occupational health services	135				12.14.4

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
	403-4 Worker participation, consultation, and communication on occupational health and safety	130, 131, 134, 137				12.14.5
	403-5 Worker training on occupational health and safety	141-142				12.14.6
	403-6 Promotion of worker health	135-136				12.14.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	135, 136, 141, 142				12.14.8
	403-8 Workers covered by an occupational health and safety management system	129				12.14.9
	403-9 Work-related injuries	130, 131, 143-145				12.14.10
	403-10 Work-related ill health	145				12.14.11
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.15.1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	104, 105				12.15.6 12.19.5
	404-2 Programs for upgrading employee skills and transition assistance programs	104, 107				12.15.7
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.19.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	92, 93, 95, 97, 99				12.19.6
	405-2 Ratio of basic salary and remuneration of women to men	110				12.19.7
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	118				12.19.1
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	123-124				12.19.8
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.18.1
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	113-114				12.18.2
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.16.1
GRI 408: Pekerja Anak 2016 GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	92				12.16.2
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	90				12.17.1
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	92				12.17.2
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	118				12.12.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	121				12.12.2
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	118				12.11.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	123-124				12.11.2
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	202				12.9.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	208, 212, 224				12.9.2
	413-2 Operations with significant actual and potential negative impacts on local communities	120				12.9.2
Land and Resource Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	202				12.10.1
Pengungkapan Sektor Tambahan Additional sector disclosures	List the locations of operations that caused or contributed to involuntary resettlement or where such resettlement is ongoing	238-239				12.10.2
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	76				12.15.1
						12.16.1
						12.17.1

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	85				12.15.8 12.16.2 12.17.3
	414-2 Negative social impacts in the supply chain and actions taken	85				12.15.9
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	76				12.22.1
GRI 415: Public Policy 2016	415-1 Political contributions	82				12.22.2

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G.4.	Table of Disclosures according to Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies	252

IFRS S1 & S2 CONTENT INDEX

Statement of Compliance

PT Bumi Resources Tbk has reported in compliance with the IFRS Sustainability Disclosure Standards for the period 1 January 2025 – 31 December 2025.

IFRS S1 – General Requirements for Disclosure of Sustainability-Related Financial Information

Paragraph	Disclosure	Page
Governance		
S1.27a	The governance body(s) or individual(s) responsible for oversight of sustainability-related risks and opportunities:	
S1.27a.i	How responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandate, role descriptions, and other related policies.	57
S1.27a.ii	How appropriate skills and competencies are available or will be developed.	59
S1.27a.iii	How and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities	58
S1.27a.iv	How the body(s) or individual(s) takes into account sustainability-related risks and opportunities into strategy, decisions, and risks management.	57
S1.27a.v	How the body(s) or individual(s) oversees the targets and progress on sustainability-related risks and opportunities.	57
S1.27b	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities:	
S1.27b.i	Whether the role is delegated to a specific management-level position or management-level committee, and how oversight is exercised over that position or committee.	57, 58
S1.27b.ii	Whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities, and how these controls and procedures are integrated with other internal functions.	57
Strategy		
S1.29	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand:	
S1.29a	The sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	64-66
S1.29b	The current and anticipated effects of those sustainability-related risks and opportunities on the entity's business model and value chain;	64-66

Paragraph	Disclosure	Page
S1.29c	The effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making;	64-66
S1.29d	The effects of those sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those sustainability-related risks and opportunities have been factored into the entity's financial planning; and	64-66
S1.29e	The resilience of the entity's strategy and its business model to those sustainability-related risks.	64-66
Risk Management		
S1.44	An entity shall disclose information about:	
S1.44a	The processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks;	62-63
S1.44b	The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities; and	62-63
S1.44c	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.	62-63

IFRS S2 - Climate-related Disclosures

Paragraph	Disclosure	Page
Governance		
S2.6a	The governance body(s) or individual(s) responsible for oversight of climate-related risks and opportunities:	
S2.6a.i	How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandate, role descriptions, and other related policies.	192-193
S2.6a.ii	How appropriate skills and competencies are available or will be developed.	192-193
S2.6a.iii	How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities	192-193
S2.6a.iv	How the body(s) or individual(s) takes into account climate-related risks and opportunities into strategy, decisions, and risk management.	192-193

Paragraph	Disclosure	Page
S2.6a.v	How the body(s) or individual(s) oversees the targets and progress on climate-related risks and opportunities.	192-193
S2.6b	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities:	
S2.6b.i	Whether the role is delegated to a specific management-level position or management-level committee, and how oversight is exercised over that position or committee.	192-193
S2.6b.ii	Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities, and how these controls and procedures are integrated with other internal functions.	192-193
Strategy		
S2.9	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand:	
S2.9a	The climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	193, 195-197
S2.9b	The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain;	193, 195-197
S2.9c	The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan; and	193, 195-197
S2.9d	The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning.	193, 195-197
S2.9e	The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's climate-related risks and opportunities.	193, 195-197
Risk Management		
S2.25	An entity shall disclose information about:	
S2.25a	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks.	193, 195-197
S2.25b	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.	193, 195-197
S2.25c	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	193, 195-197

Paragraph	Disclosure	Page
Metrics and targets		
S2.29	An entity shall disclose information relevant to the cross-industry metric categories of:	
S2.29a	Greenhouse gas emissions	156, 198
S2.29b	Climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	195, 198
S2.29c	Climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	195, 198
S2.29d	Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities;	195, 198
S2.29e	Capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	N/A
S2.29f	Internal carbon prices; and	N/A
S2.29g	Remuneration.	N/A

SASB CONTENT INDEX

INDUSTRY STANDARD: COAL

Topic	Metric	Unit	Code	Page
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	Metric tonnes (t) CO ₂ -e, Percentage (%)	EM-CO-110a.1	156, 160
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	EM-CO-110a.2	154, 161, 198
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	EM-CO-140a.1	163-165
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	EM-CO-140a.2	149, 168
Waste Management	Total weight of non-mineral waste generated	Metric tonnes (t)	EM-CO-150a.2	181-182
	Total weight of tailings produced	Metric tonnes (t)	EM-CO-150a.3	181-182
	Total weight of waste rock generated	Metric tonnes (t)	EM-CO-150a.4	181-182
	Total weight of hazardous waste generated	Metric tonnes (t)	EM-CO-150a.5	181-182
	Total weight of hazardous waste recycled	Metric tonnes (t)	EM-CO-150a.6	181

Topic	Metric	Unit	Code	Page
	Number of significant incidents associated with hazardous waste management	Number	EM-CO-150a.7	181
	Description of waste management policies and procedures for active and inactive operations	n/a	EM-CO-150a.8	181
	Description of environmental management policies and practices for active sites	n/a	EM-CO-160a.1	169
Biodiversity Impacts	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Percentage (%)	EM-CO-160a.2	169
	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Percentage (%)	EM-CO-160a.3	169
Rights of Indigenous Peoples	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Percentage (%)	EM-CO-210a.1	78, 171
	Discussion of engagement processes and due diligence practices with respect to the management of indigenous rights	n/a	EM-CO-210a.2	171, 235
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	n/a	EM-CO-210b.1	188
	(1) Number and (2) duration of nontechnical delays	Number, Days	EM-CO-210b.2	237

Topic	Metric	Unit	Code	Page
Labour Relations	Percentage of active workforce employed under collective agreements	Percentage (%)	EM-CO-310a.1	113
	(1) Number and (2) duration of strikes and lockouts	Number, Days	EM-CO-310a.2	113
Workforce Health & Safety	(1) All-incidence rate, (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	EM-CO-320a.1	143
	Discussion of management of accident and safety risks and long-term health and safety risks	n/a	EM-CO-320a.2	129, 141-142
Reserves Valuation & Capital Expenditures	Sensitivity of coal reserve levels to future price projection scenarios that account for a price on carbon emissions	Million metric tonnes (Mt)	EM-CO-420a.1	BUMI has not calculated the future price projection of coal reserves
	Estimated carbon dioxide emissions embedded in proven coal reserves	Metric tonnes (t) CO ₂ -e	EM-CO-420a.2	BUMI has not calculated the carbon dioxide content in its proven coal reserves
	Discussion of how price and demand for coal or climate regulation influence the capital expenditure strategy for exploration, acquisition and development of assets	n/a	EM-CO-420a.3	195

Topic	Metric	Unit	Code	Page
Tailings Storage Facilities Management	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	Various	EM-CO-540a.1	BUMI does not produce tailings
	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	n/a	EM-CO-540a.2	
	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	n/a	EM-CO-540a.3	
Activity Metrics	Production of thermal coal	Million metric tonnes (Mt)	EM-CO-000.A	77
	Production of metallurgical coal	Million metric tonnes (Mt)	EM-CO-000.B	BUMI does not produce metallurgical coal

ALIGNMENT OF SUSTAINABILITY REPORTS WITH ESG METRICS (IDX)

Topic	Code	Metrics	Page
Environment	E-01	Greenhouse Gas Emission Report	156-160
	E-02	Greenhouse Gas Emission Intensity	158, 160
	E-03	Electricity Energy Consumption	150, 152
	E-04	Water Consumption	164, 165
	E-05	Waste Generated	181, 182
	E-06	Company Commitment for Net Zero Emission Target	192
	E-07	Company Commitment for Greenhouse Gas Emission Reduction	161, 162
Social	S-01	Gender Equality	94, 95, 97
	S-02	Employees by Gender and Age Group	94, 96, 97
	S-03	Employee Turnover Rate	103
	S-04	Number of Temporary Employee	93
	S-05	Employee Training and Development	104-106
	S-06	Number of Work Accidents	143, 145
	S-07	Human Rights Violations	124
	S-08	Sexual Harassment and/or Non-Discrimination Policy	118, 119
	S-09	Human Rights Policy	119-121
	S-10	Child Labor and/or Forced Labor Policy	119
	S-11	Policies Regarding Occupational Health and Safety and a Safe and Decent Working Environment are provided to All Employees	118, 128, 148
	S-12	Corporate Social Responsibility	208, 212, 214
Governance	G-01	Management Diversity and Independence	58
	G-02	Total attendance of Directors and Commissioners at Board Meetings	59
	G-03	Separation Policy for Chairman of the Board and CEO	56
	G-04	Board of Directors and Commissioners Assessment Policy	56
	G-05	Board of Directors and Commissioners Training Policy	56, 59
	G-06	Special Criteria for Council Selection	56
	G-07	Code of Ethics and/or Anti-Corruption	70

Topic	Code	Metrics	Page
	G-08	Fair Treatment Policy for Shareholders	72
	G-09	Conflict of Interest Prevention	70

INDEPENDENT ASSURANCE STATEMENT

(2-5) (POJK51-G.1)



Independent Assurance Statement Report No. 0426/BD/0054/JK

To the Management of PT Bumi Resources Tbk,

We were engaged by PT Bumi Resources Tbk ('BUMI') to provide assurance with respect to BUMI's Sustainability Report 2025 ('the Report'). The assurance engagement was conducted by a multidisciplinary team with relevant experience in sustainability reporting.

Independence

We carried out all our assurance undertakings with independence and autonomy having not been involved in the preparation of any key part of the Report, nor did we provide any services to BUMI during 2025 that could conflict with the independence of the assurance engagement.

Assurance Standards

Our work was carried out in accordance with ISAE3000 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

Level of Assurance

By designing our evidence-gathering procedures to obtain a limited level of assurance based on ISAE3000, readers of the Report can be confident that all risks or errors have been reduced to a very low level, although not necessarily to zero.

Scope of Assurance

The scope of our work was restricted to the following selected information:

- Environmental management
- Occupational health and safety
- Community development
- Human rights performance

Responsibility

BUMI is responsible for the preparation of the Report and all the information and claims therein, which include established sustainability management targets, performance management, data collection, etc. In performing this assurance engagement, our responsibility to the management of BUMI was solely for the purpose of verifying the statements it has made in relation to its sustainability performance, specifically as described in the selected information, and expressing our opinion on the conclusions reached.

Methodology

In order to assess the veracity of certain assertions and specified data sets included within the report, as well as the systems and processes used to manage and report them, the following methods were employed during the engagement process:

- Review the Report, internal policies, documentation, management and information systems.



- Interview relevant staff involved in sustainability-related management and reporting.
- Examine data samples at depth from their initial aggregated source.

Limitations

Our scope of work was limited to a review of the accuracy and reliability of selected sustainability performance-related information. It was not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Report, as the engagement was not performed continuously throughout the period and the procedures performed were undertaken on a test basis.

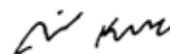
Conclusions

We confirm that the Report was prepared in accordance with GRI Standards 2021.

Based on the procedures performed and the evidence obtained, the Report is in accordance with GRI Standards 2021. In addition, nothing has come to our attention that causes us to believe that the Report has not been properly prepared and presented, in all material respects.

All key assurance findings are included herein, while detailed observations and follow-up recommendations have been submitted to BUMI management in a separate report.

Jakarta, April 15, 2026



James Kallman
Chief Executive Officer

Moores Rowland is an international organization specializing in auditing, accounting and outsourcing, tax, legal and advisory, business and human rights services in Indonesia. Moores Rowland is a member of Praxity AISBL, the world's largest Alliance of independent and unaffiliated audit and consultancy companies.

With more than 65,000 professionals operating in 120 countries across the globe, each sharing the same values and sense of responsibility, Praxity is served by Moores Rowland in Indonesia, one of the leading sustainability assurance providers.

FEEDBACK FORM

(POJK51-G.2)

Thank you for your willingness to read our sustainability report. We greatly appreciate your assistance with this report. Your willingness to complete the following and return the questionnaire will help us in the improvement of our service and development of the upcoming sustainability report. We really appreciate your thoughts, suggestions, and criticism.

Your Profile

Name:

Phone:

Email:

Institution:

Stakeholder Category:

Government

Industry

Public

Media

This report provides an overview and summary of PT Bumi Resources Tbk's performance in line with its efforts to achieve development goals within the context of sustainability.

Strongly Agree No Opinion Disagree Strong Disagree

This report is easy to understand.

Strongly Agree No Opinion Disagree Strong Disagree

This report contains comprehensive information.

Strongly Agree No Opinion Disagree Strong Disagree

This report is feasible/accountable.

Strongly Agree No Opinion Disagree Strong Disagree

Useful information:

a

b

c

Less useful information:

a

b

c

Suggestions on content, design, layout, etc:

a

b

c

Information that can be added:

a

b

c

Thank you for your willingness to complete this feedback form.

Kindly return this feedback form to us.

Sustainability Reporting Team
PT Bumi Resources Tbk.

Bakrie Tower, Lantai 12
JL. H.R Rasuna Said, Kuningan
Jakarta, 12940, Indonesia
Email: info@bumiresources.com

RESPONSE TO FEEDBACK ON PREVIOUS YEAR'S SUSTAINABILITY REPORT

[POJK G.3]



As per feedback from readers and stakeholders, the 2025 Sustainability Report is deemed easily comprehensible, containing precise information, data, and materiality aspects outlined in its content. The discussed topics are also deemed significant to stakeholders' interests.

Throughout various stakeholder meetings, the Company has garnered feedback, critiques, and suggestions regarding the previous report, along with positive appreciation from several stakeholders. The Company remains dedicated to enhancing sustainability performance through product initiatives, considering materiality issues, and fostering values beneficial to all stakeholders, thereby advancing the Company's vision and mission.



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